



DRAFT ANNUAL BUDGET OF West Coast District Municipality

**2018/19 TO 2020/21
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS**

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ABBREVIATIONS AND ACRONYMS

AMR	Automated Meter Reading	ℓ	litre
ASGISA	Accelerated and Shared Growth Initiative	LED	Local Economic Development
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CBD	Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
CM	City Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DORA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NGO	Non-Governmental organisations
EEDSM	Energy Efficiency Demand Side Management	NKPIs	National Key Performance Indicators
EM	Executive Mayor	OHS	Occupational Health and Safety
FBS	Free basic services	OP	Operational Plan
GAMAP	Generally Accepted Municipal Accounting Practice	PBO	Public Benefit Organisations
GDP	Gross domestic product	PHC	Provincial Health Care
GDS	Gauteng Growth and Development Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government Association
kℓ	kilolitre	SAPS	South African Police Service
km	kilometre	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator		
kWh	kilowatt		

Part 1 – Draft Annual Budget

1.1 Mayor's Report / Speech

Will be included in final budget

1.2 Council Resolutions

On 28 March 2018 the Council of West Coast District Municipality met in the Council Chambers to consider the draft annual budget of the municipality for the financial year 2018/19. The Council approved and adopted the following resolutions:

1. The Council of the West Coast District Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The annual budget of the municipality for the financial year 2018/19 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 10 on page 22;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 11 on page 23;
 - 1.1.3. Budgeted Financial Performance (revenue and expenditure) as contained in Table 12 on page 24; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 13 on page 26.
 - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position as contained in Table 14 on page 28;
 - 1.2.2. Budgeted Cash Flows as contained in Table 15 on page 30;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 16 on page 30;
 - 1.2.4. Asset management as contained in Table 17 on page 32; and
 - 1.2.5. Basic service delivery measurement as contained in Table 18 on page 33.
2. The Council of the West Coast District Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect the policies.
 - 2.1. All related policies – as set out in Annexure A
3. The Council of the West Coast District Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2018 the tariffs for services rendered.

4. To give proper effect to the municipality's annual budget, the Council of the West Coast District Municipality approves:
 - 4.1. That cash backing is implemented through the utilisation of a portion of the revenue from the RSC Levy Replacement Grant and water services to ensure that all provisions and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

1.3 Chief Financial Officer - Executive Summary

1. Introduction

The implementation of the Integrated Development Plan is largely reliant on the efficiency of the financial management system, and a strategy to enhance this capacity is necessary.

The principles, Strategic Financial Framework, the Medium Term Expenditure and Revenue Framework (for the next three years) and Capital Investment Programme, are outlined in this section. The emphasis for the initial year, i.e. 2018/2019, is on projects receiving committed funding, and priority projects.

The emphasis will fall on basic service delivery (bulk water supply & road agency services), social well-being (firefighting services, disaster management and health services) and good governance. Local economic development shall be encouraged as it could have a spillover effect, which will be beneficial to the municipality as a whole, triggering more investment.

2. Arrangements

The following arrangements regarding Resources and Guidelines will receive attention:

2.1 Inventory of Resources

2.1.1 Staff

- a) An organizational structure exist for the finance department.
- b) Training of staff will be performed in terms of a Skills Development Plan.

2.1.2 Supervisory Authority

The Finance Committee deals with all financial issues. The Municipal Manager is the Accounting Officer, and is therefore responsible for financial management. The Chief Financial Officer will however be tasked with the day-to-day management of the finance directorate in terms of his/her Performance agreement. The Audit Committee will perform a monitoring and evaluation function of external, internal and performance audit procedures and control systems.

2.1.3 Systems

SAMRAS (DB4) Data Processing System are used to perform the following financial transactions within the municipality. The compatibility of the system with Council's specifications will be regularly reviewed, inclusive of support services (hardware and software), and training for staff on the applications utilized.

- a) Debtor's billings, receipting, creditors and main ledger transactions.
- b) Payroll function.
- c) Assets management system or asset register. Reconciliations are performed on a monthly basis.
- d) Grant management, investments and cash at bank (reconciliation).

2.1.4 Accommodation

- a) *Offices*: This space is restricted.
- b) *Registry*: Is shared with the other Departments in close proximity to Finance.
- c) *Archives*: An archiving system in place and conforms to legislation.

2.2 Management Guidelines

The formulation and adoption by Council of Policies and Bylaws to guide management towards the attainment of the vision and mission of the Municipality is a crucial aspect.

The following policies will be reviewed on a regular basis:

- a) *Supply Chain Management Policy* - conforming to National legislation (including the Preferential Procurement Policy Framework Act, Broad Based Black Economic Empowerment Act, and Municipal Finance Management Act) and Council's own vision;
- b) *Investment Policy* - conforming to the guidelines supplied by the Institute of Municipal Finance Officers and the Municipal Finance Management Act;
- c) *Tariff Policy* - conforming to the principles contained in the Municipal Systems Act;
- d) *Rates Policy* - conforming to the principles outlined in the Property Rates Act, regulations;
- e) *Credit Control and Debt Collection Policy* - in accordance with the Municipal Systems Act and Case studies in this respect;
- f) *Indigent Policy* - from the National guidelines on this aspect;
- g) *Asset Management Policy* - to promote the efficient use and effective control over Municipal assets, in terms of the Guidelines supplied by the Institute of Municipal Finance Officers, Local Government Capital Asset Management Guidelines and the Accounting Standards Board.

Legislation requires that certain policies e.g. Credit control and Debt collection be supported by Bylaws, to assist enforcement.

3. Strategy

Strategies to be employed to improve the financial management efficiency are as follows:

3.1 Financial Guidelines and Procedures

Accounting policies will be reviewed to conform to the provisions contained in the Municipal Finance Management Act, and the guidelines supplied by National and Provincial Treasuries and the Accounting Standards Board. Standard operating procedures (SOP's) to give effect to these policies will be compiled on an ongoing basis. These procedures will be aligned with Council's policies regarding the various aspects.

3.2 Financing

3.2.1 Operating:

Revenue to finance the operating budget is mainly attributed to bulk water supply, interest from investments, RSC Levy Replacement Grant and Equitable Share and agency services in respect of road maintenance.

3.2.2 Capital:

Capital expenditure is funded through revenue contributions.

3.3 Revenue raising

3.3.1 Tariffs:

Tariffs for all services will be reviewed to conform to the principles contained in the Tariff policy, implementation of water restriction measures, the Indigent policy and National guidelines in respect of the provisions of Free Basic Services.

3.3.2 RSC Levy Replacement Grant:

The municipality grant increases over the MTREF, this is due to the combined efforts of all district municipalities' relevant stakeholders such as National and Provincial Treasuries. This increase forms part of the revenue budget for transfers and subsidies.

3.4 Asset Management:

All assets will be managed in terms of the applicable policy from Council. The municipality has a GRAP compliant Asset Register and will utilize internal sources to perform the yearly asset counts, revision of useful lives, condition assessments of assets. The Asset Register is updated on a monthly basis. The above procedures is done to mitigate risks and to segregate duties. The obsolescence and redundancy of assets are regularly monitored, with adequate replacement cycles being instituted, where applicable and affordable.

3.5 Cost-effectiveness

All departments or divisions will be tasked to perform cost cutting measures as per Circular 82 from National Treasury on major expenditure, goods and services, in respect of projects and continuous contracts, to ensure Council obtains maximum benefit. The applicable policies will provide the guidelines in this respect.

4. Ensuring Financial Viability and Sustainability

Infrastructure Asset and Liability Transfer – 30 June 2018

Infrastructure assets and liabilities or borrowings related to the water services department will be transferred to the respective local municipalities as at 30 June 2018. The net transfer will have a negative effect on the financial position especially within non-current assets as well as equity (accumulated surplus) of this municipality. I must emphasize that the transfers are not cash flow transactions but will affect our credit rating as well as our ability to obtain credit or borrowings in future. This budget informs that the daily operations within the water services department will be conducted by this municipality as per a set service level agreement between municipalities with an administration charge payable to this municipality.

Drought

Due to the worst draught experienced by the Western Cape in a century, municipalities including this municipality implemented water restrictions which had an effect on revenue and expenditure projections made during the last budget cycle and this MTREF. Due to the seriousness of this situation this municipality will ensure that our most valuable resource at this point (water) be monitored continually and used sparingly because every drop counts.

This municipality are committed to work closely with the respective local municipalities to ensure that an efficient and effective service are provided to our communities.

4.1 Financial Position

4.1.1 Cash Position:

Council has sufficient cash resources available to meet its medium to long term needs. Certain resources / cash are representative of provisions set aside for specific purposes e.g. bad debts, post – employment health care benefits and employee benefit accruals (performance bonuses and bonuses), current portion of long term liabilities and unspent funds held by Council in respect of Government Grants. The utilization of these monies to finance operating expenses, and projects other than their directed use is not permissible.

4.1.2 Accumulated Surplus:

Due to the transfer of water services infrastructure assets and liabilities or borrowings on average ninety one percent (91%) of the accumulated surplus represent cash and cash equivalents over the MTREF. This budget forecast cash surpluses in years one and two but a deficit of R1.5 million in year three after deducting non-cash items such as depreciation, debt impairment and adding capital expenditure or investing activities to the operating budget. Capital expenditure financed from accumulated surplus will be continually monitored to ensure that this resource will remain mostly cash-backed.

4.1.3 Debtors:

The implementation of the procedures in terms of the Credit control and Debt collection Policy has facilitated the management of cash flow, and place Council in a position to finance operation expenses.

4.1.4 Rates and Tariffs

The structure of Tariffs will be implemented in accordance with the applicable Council Policy documents.

4.1.5 Equitable Share Allocation

One of Council's sources of revenue to finance its operating budget is the RSC Levy Replacement Grant. Increased allocations in terms of the Division of Revenue Act were published for the next three years.

4.2 Operating Expenses

The following table details the operating expenditure for the medium term revenue and expenditure framework:

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Employee costs	132 635	145 541	155 983	168 071	168 616	160 185	160 185	175 152	186 805	199 211
Remuneration of councillors	5 883	6 153	5 633	6 003	6 003	5 703	5 703	6 002	6 368	6 756
Depreciation & asset impairment	12 695	13 598	14 254	13 919	13 919	13 223	13 223	7 427	7 503	7 503
Finance charges	10 454	8 943	7 276	8 455	8 455	8 032	8 032	165	173	182
Materials and bulk purchases	66 706	97 951	68 125	73 392	73 759	70 071	70 071	67 815	69 990	73 079
Transfers and grants	-	-	-	350	2 350	2 233	2 233	2 675	2 421	2 532
Other expenditure	65 271	82 373	70 116	83 799	91 400	326 921	326 921	79 414	83 893	88 432
Total Expenditure	293 644	354 559	321 387	353 989	364 501	586 367	586 367	338 650	357 154	377 695

4.3 Operating Revenue

The following table details the operating revenue less capital transfers for the medium term revenue and expenditure framework:

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	107 439	113 875	114 321	123 020	115 689	115 689	115 689	99 240	106 076	113 005
Investment revenue	13 526	17 176	20 727	13 885	13 885	13 885	13 885	13 977	13 977	13 977
Transfers recognised - operational	80 847	88 127	88 917	90 115	93 559	93 559	93 559	95 170	96 285	99 690
Other own revenue	126 627	156 685	138 305	127 544	142 313	142 313	142 313	128 139	134 477	141 135
Total Revenue (excluding capital transfers and contributions)	328 439	375 863	362 270	354 564	365 446	365 446	365 446	336 526	350 815	367 807

4.4 Grant Receivable

The following table details the grants receivable for the medium term revenue and expenditure framework:

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		80 010	86 138	86 658	89 875	89 875	89 875	93 010	96 005	99 690
Local Government Equitable Share		75 984	80 458	82 194	84 972	84 972	84 972	88 405	92 295	95 824
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 000	1 000	1 000
Municipal Systems Improvement		934	787	143	-	-	-	-	-	-
EPWP Incentive		1 000	1 000	1 036	1 100	1 100	1 100	1 047	-	-
Rural asset management system		-	2 199	1 980	2 553	2 553	2 553	2 558	2 710	2 866
fresh water tanks		842	444	55	-	-	-	-	-	-
Provincial Government:		837	603	1 168	240	2 675	2 675	2 160	280	-
Finance Management Capacity Building		837	551	271	-	265	265	360	-	-
Capacity Building Health Services		-	51	129	-	264	264	-	-	-
Finance Management Support		-	-	744	240	2 071	2 071	280	280	-
Greenest Municipality Competition		-	-	25	-	75	75	-	-	-
Community Development Workers Support		-	-	-	-	-	-	37	-	-
Fire Services Capacity Building		-	-	-	-	-	-	1 483	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	1 386	1 091	-	1 010	1 010	-	-	-
Other		-	748	112	-	-	-	-	-	-
Working for water		-	638	979	-	1 010	1 010	-	-	-
Total Operating Transfers and Grants	5	80 847	88 127	88 917	90 115	93 559	93 559	95 170	96 285	99 690
Capital Transfers and Grants										
National Government:		3 571	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure		3 571	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	1 450	1 450	1 450	-	-	-
Fire Services Capacity Building Grant		-	-	-	1 450	1 450	1 450	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	3 571	-	-	1 450	1 450	1 450	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		84 418	88 127	88 917	91 565	95 009	95 009	95 170	96 285	99 690

5. Capital Investment Programme

Municipal Vote/Capital project	Program/Project description	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	2018/19 Medium Term Revenue & Expenditure Framework			Project information	
					Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
R thousand		6	3	3					
Parent municipality:									
List all capital projects grouped by Municipal Vote									
ADMINISTRATION	Other Assets	Yes	Computer Equipment	Unspecified	96	-	-	WCDM	NEW
ADMINISTRATION	Other Assets	Yes	Furniture and Office Equipment	Unspecified	51	-	-	WCDM	NEW
DISASTER MANAGEMENT	Other Assets	Yes	Machinery and Equipment	Unspecified	35	-	-	WCDM	NEW
DISASTER MANAGEMENT	Other Assets	Yes	Furniture and Office Equipment	Unspecified	1	-	-	WCDM	NEW
ENVIRONMENTAL HEALTH	Other Assets	Yes	Furniture and Office Equipment	Unspecified	32	-	-	WCDM	NEW
ENVIRONMENTAL HEALTH	Other Assets	Yes	Computer Equipment	Unspecified	50	-	-	WCDM	NEW
ENVIRONMENTAL HEALTH	Intangible Assets	Yes	Computer Software and Applications	Computer Software and Applications	800	-	-	WCDM	NEW
ENVIRONMENTAL HEALTH	Other Assets	Yes	Machinery and Equipment	Unspecified	20	-	-	WCDM	NEW
FIRE SERVICES: OTHER	Other Assets	Yes	Computer Equipment	Unspecified	100	-	-	WCDM	NEW
FIRE SERVICES: OTHER	Other Assets	Yes	Computer Equipment	Unspecified	73	-	-	WCDM	NEW
FIRE SERVICES: OTHER	Vehicles	Yes	Transport Assets	Unspecified	625	-	-	WCDM	NEW
HUMAN RESOURCES	Other Assets	Yes	Furniture and Office Equipment	Unspecified	10	-	-	WCDM	NEW
INFORMATION TECHNOLOGY	Other Assets	Yes	Computer Equipment	Unspecified	432	-	-	WCDM	NEW
LAND & BUILDINGS	Other Assets	Yes	Machinery and Equipment	Unspecified	100	-	-	WCDM	NEW
LAND & BUILDINGS	Other Assets	Yes	Machinery and Equipment	Unspecified	119	-	-	WCDM	NEW
LAND & BUILDINGS	Other Assets	Yes	Municipal Offices	Municipal Offices	335	-	-	WCDM	NEW
LAND & BUILDINGS	Other Assets	Yes	Municipal Offices	Municipal Offices	380	-	-	WCDM	NEW
MAYOR & COUNCIL	Other Assets	Yes	Computer Equipment	Unspecified	14	-	-	WCDM	NEW
PUBLIC AMENITY	Other Assets	Yes	Computer Equipment	Unspecified	5	-	-	WCDM	NEW
PUBLIC AMENITY	Other Assets	Yes	Machinery and Equipment	Unspecified	8	-	-	WCDM	NEW
PUBLIC AMENITY	Other Assets	Yes	Furniture and Office Equipment	Unspecified	13	-	-	WCDM	NEW
PUBLIC AMENITY	Other Assets	Yes	Machinery and Equipment	Unspecified	44	-	-	WCDM	NEW
TOURISM	Other Assets	Yes	Computer Equipment	Unspecified	12	-	-	WCDM	NEW
Parent Capital expenditure					3 355	-	-		

6. Long-term financial plan 2015/2024

INCA drafted a long-term financial plan for the municipality with funds provided by Provincial Treasury. The recommendations were taken into consideration when this budget was compiled.

7. Conclusion

This budget contains realistic and credible revenue and expenditure forecasts (**especially in the current economic environment**) which should provide a sound basis for improved financial management and institutional development. This budget strategically informs the municipality's cash flow over the medium to long-term to ensure effective and efficient services that are affordable and on a proper level to all our communities.

Table 1 Consolidated Overview of the 2018/19 MTREF

R thousand	Adjustment Budget 2017/18	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Total Operating Revenue	366,895,996	336,525,967	350,814,832	367,807,017
Total Operating Expenditure	364,501,446	338,649,504	357,153,913	377,694,860
<i>Surplus / (Deficit for the year)</i>	2,394,550	(2,123,537)	(6,339,081)	(9,887,843)
Total Capital Expenditure	9,834,500	3,354,590	-	-

Total operating revenue has decreased by R30 million for the 2018/19 financial year when compared to the 2017/18 Adjustments Budget. This can be directly attributed to the drought and road agency service allocations. For the outer year, operational revenue will increase by R1 million over the MTREF when compared to the 2017/18 financial year.

Total operating expenditure for the 2018/19 financial year has been appropriated at R338.6 million and translates into a budget deficit of R2.1 million. When compared to the 2017/18 adjustments budget, operational expenditure has decreased by R26 million in the 2018/19 budget and decreased by R7 million in 2019/20 and increased by R13 million for 2020/21 of the MTREF. The operating deficit for the two outer years are R6.3 million and R9.8 million. Expenditure on water and roads agency services for the 2018/19 financial year was adjusted downwards in line with a decrease in revenue to be received.

The capital budget was R9.8 million for 2017/18. The capital programme decreases to R3.3 million in 2018/19. Capital expenditure in each of the MTREF years will mainly be funded from internally generated funds or own revenue.

1.4 Operating Revenue Framework

For West Coast to continue improving the quality of services provided to its customers it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The expenditure required to address challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipal area and continued economic development;
- Efficient revenue management, which aims to ensure a 97 per cent annual collection rate for service charges;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- Increase ability to extend new services and recover costs;
- Tariff policies of the Municipality.

The following table is a summary of the 2018/19 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source excluding capital transfers.

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	107 439	113 875	114 321	123 020	115 689	115 689	115 689	99 240	106 076	113 005
Investment revenue	13 526	17 176	20 727	13 885	13 885	13 885	13 885	13 977	13 977	13 977
Transfers recognised - operational	80 847	88 127	88 917	90 115	93 559	93 559	93 559	95 170	96 285	99 690
Other own revenue	126 627	156 685	138 305	127 544	142 313	142 313	142 313	128 139	134 477	141 135
Total Revenue (excluding capital transfers and contributions)	328 439	375 863	362 270	354 564	365 446	365 446	365 446	336 526	350 815	367 807

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Grants and service charge revenues comprise fifty eight percent (58%) of the total revenue mix. In the 2018/19 financial year, revenue from grants and services charges totaled R194.4 million. This increases to R202.3 million in 2019/20 and R212.6 million in 2020/21. The third largest sources is 'other revenue' which consists of various items such as income received from permits and licenses, building plan fees, connection fees and agency services (roads).

Operating grants and transfers totals R95.1 million in the 2018/19 financial year and steadily increases to R99.6 million by 2020/21.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 3 Operating and Capital Transfers and Grant Receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		50 010	58 138	58 668	59 875	59 875	59 875	92 010	98 005	99 690
Local Government Equitable Share		75 034	50 455	52 104	54 072	54 072	54 072	55 405	52 205	55 324
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 000	1 000	1 000
Municipal Systems Improvement		034	737	143	—	—	—	—	—	—
EPWP Incentive		1 000	1 000	1 035	1 100	1 100	1 100	1 047	—	—
Rural asset management system		—	2 199	1 020	2 553	2 553	2 553	2 553	2 710	2 553
—		—	—	—	—	—	—	—	—	—
Fresh water tanks		542	444	55	—	—	—	—	—	—
Provincial Government:		837	693	1 188	240	2 675	2 675	2 160	230	—
Finance Management Capacity Building		—	551	251	—	255	255	255	—	—
Capacity Building Health Services		—	51	120	—	254	254	—	—	—
Finance Management Support		—	—	744	240	2 071	2 071	230	230	—
Greenest Municipality Competition		—	—	25	—	75	75	—	—	—
Community Development Workers Support		—	—	—	—	—	—	37	—	—
Fire Services Capacity Building		—	—	—	—	—	—	1 453	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Other		—	1 328	1 091	—	1 010	1 010	—	—	—
Working for water		—	745	112	—	1 010	1 010	—	—	—
Working for water		—	—	979	—	—	—	—	—	—
Total Operating Transfers and Grants	5	59 547	55 127	58 917	99 115	95 659	95 659	95 170	98 235	99 690
Capital Transfers and Grants										
National Government:		3 571	—	—	—	—	—	—	—	—
Regional Bulk Infrastructure		3 571	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
Other capital transfers/grants (insert desc)		—	—	—	—	—	—	—	—	—
Provincial Government:		—	—	—	1 450	1 450	1 450	—	—	—
Fire Services Capacity Building Grant		—	—	—	1 450	1 450	1 450	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	3 571	—	—	1 450	1 450	1 450	—	—	—
TOTAL RECEIPTS OF TRANSFERS & GRANTS		63 118	55 127	58 917	100 565	97 109	97 109	95 170	98 235	99 690

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality.

Municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increases of Water bulk tariffs are beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impacts they have on the municipality's bulk water supply are largely outside the control of the municipality.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilized for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of water, petrol, diesel, chemicals, cement etc. The current challenge facing the municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

1.4.1 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;

- Water tariffs are structured to protect basic levels of service and ensure the provision water; and
- Water tariffs are designed to encourage efficient and sustainable consumption.

Bulk water tariffs will increase on average with 11.84 per cent from 1 July 2018.

Table 4 Proposed Water Tariffs

CATEGORY	CURRENT TARIFFS 2017/18	PROPOSED TARIFFS 2018/19
	Rand per kℓ	Rand per kℓ
Bulk Sales		
Water Sales - All Municipalities (Water Restrictions 0%)	5.31	6.12
Water Sales - All Municipalities (Water Restrictions 5%)	5.50	6.43
Water Sales - All Municipalities (Water Restrictions 10%)	5.73	6.73
Water Sales - All Municipalities (Water Restrictions 15%)	5.96	7.04
Water Sales - All Municipalities (Water Restrictions 20%)	6.24	7.34
Water Sales - All Municipalities (Water Restrictions 25%)	6.55	7.65
Water Sales - All Municipalities (Water Restrictions 30%)	6.90	7.96
Water Sales - All Municipalities (Water Restrictions 35%)	7.31	8.26
Water Sales - All Municipalities (Water Restrictions 40%)	-	8.57
Water Sales - All Municipalities (Water Restrictions 50%)	-	9.18
Water Sales - All Municipalities (Water Restrictions 60%)	-	9.79
Private users		
Water Sales - All Municipalities (Water Restrictions 0%)	6.64	7.65
Water Sales - All Municipalities (Water Restrictions 5%)	6.88	8.03
Water Sales - All Municipalities (Water Restrictions 10%)	7.16	8.42
Water Sales - All Municipalities (Water Restrictions 15%)	7.46	8.80
Water Sales - All Municipalities (Water Restrictions 20%)	7.82	9.18
Water Sales - All Municipalities (Water Restrictions 25%)	8.19	9.56
Water Sales - All Municipalities (Water Restrictions 30%)	8.63	9.95
Water Sales - All Municipalities (Water Restrictions 35%)	9.13	10.33
Water Sales - All Municipalities (Water Restrictions 40%)	-	10.71
Water Sales - All Municipalities (Water Restrictions 50%)	-	11.48
Water Sales - All Municipalities (Water Restrictions 60%)	-	12.24

1.5 Operating Expenditure Framework

The municipality's expenditure framework for the 2018/19 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherences to the principle of no project plan *no budget*. If there is no business plan no funding allocation can be made.
- Long-term financial plan.

The following table is a high level summary of the 2018/19 budget and MTREF (classified per main type of operating expenditure):

Table 5 Summary of operating expenditure by standard classification item

Description R thousands	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Employee costs	132 635	145 541	155 983	168 071	168 616	160 185	160 185	175 152	186 805	199 211
Remuneration of councillors	5 883	6 153	5 633	6 003	6 003	5 703	5 703	6 002	6 368	6 756
Depreciation & asset impairment	12 695	13 598	14 254	13 919	13 919	13 223	13 223	7 427	7 503	7 503
Finance charges	10 454	8 943	7 276	8 455	8 455	8 032	8 032	165	173	182
Materials and bulk purchases	66 706	97 951	68 125	73 392	73 759	70 071	70 071	67 815	69 990	73 079
Transfers and grants	-	-	-	350	2 350	2 233	2 233	2 675	2 421	2 532
Other expenditure	65 271	82 373	70 116	83 799	91 400	326 921	326 921	79 414	83 893	88 432
Total Expenditure	293 644	354 559	321 387	353 989	364 501	586 367	586 367	338 650	357 154	377 695

The budgeted allocation for employee related costs for the 2018/19 financial year totals R175.1 million, which equals 51.7 per cent of the total operating expenditure. As part of the municipality's cost reprioritization and cash management strategy vacancies have been significantly rationalized. In addition provisions against overtime are made only for emergency services and other critical functions.

The cost associated with the remuneration of councilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget.

The provision of debt impairment was determined based on an annual collection rate of 97 per cent and the Credit Control and Debt Management Policy of the municipality. For the 2018/19 financial year this amount equates to R0.80 million and stays flat at R0.80 million by 2020/21.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R7.4 million for the 2018/19 financial year and equates to 2.1 per cent of the total operating expenditure.

Bulk purchases are directly informed by the purchase of water from The Department of Water Affairs and Forestry. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other material comprises of inventory consumed. For 2018/19 the appropriation against this expenditure is R55.5 million and increases to R58.2 million by 2020/21.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. For 2018/19 the appropriation against this group of expenditure is R58.0 million and continues to grow to R65.6 million by 2020/21. Further details relating to contracted services can be seen in Table 55 MBRR SA1 (see pages 85-87).

The following table gives a percentage breakdown of the main expenditure categories for the 2018/19 financial year.

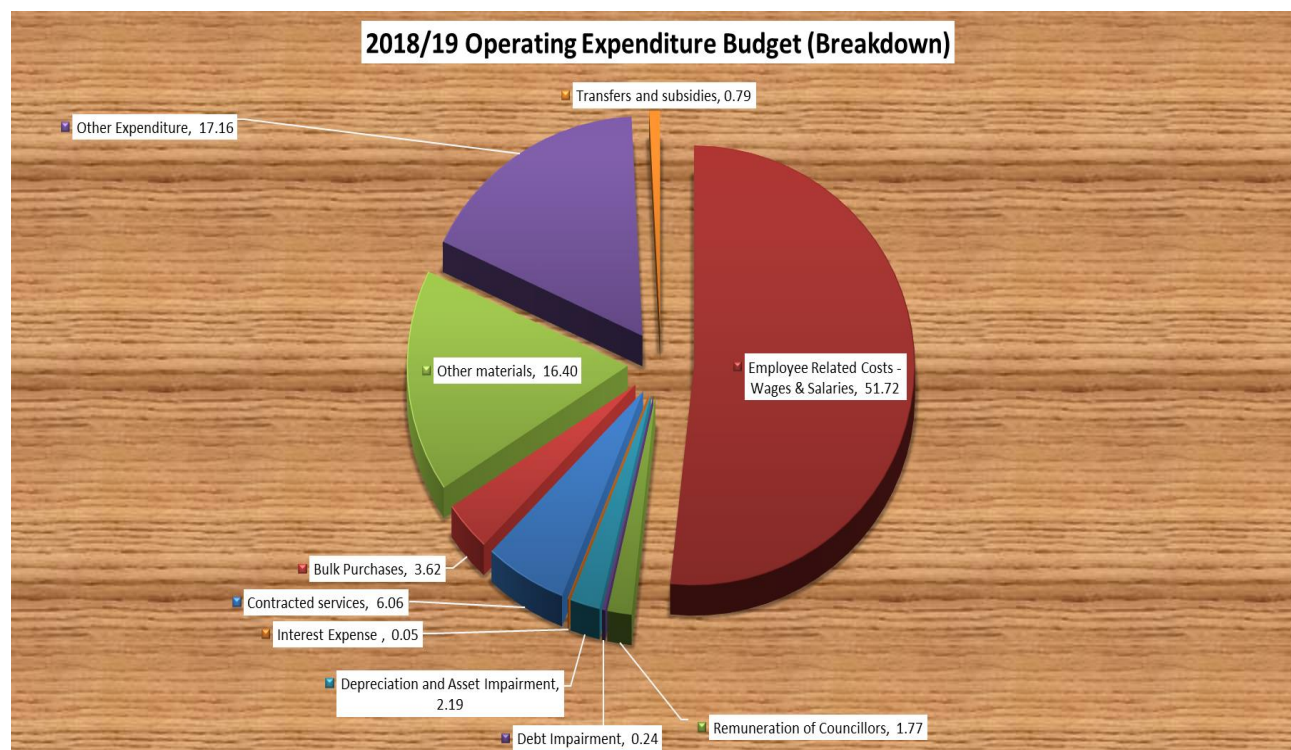


Figure 1 Main operational expenditure categories for the 2018/19 financial year

1.5.1 Priority given to repairs and maintenance

In terms of the Municipal Budget and Reporting Regulations and MSCOA, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, inventory consumed and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

Table 6 Operational materials and bulk purchases

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Materials and bulk purchases	66,706	97,951	68,125	73,392	73,759	70,071	70,071	67,815	69,990	73,079

During the compilation of the 2018/19 MTREF operational materials and bulk purchases increased from R67.8 million to R73.0 million.

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 7 2018/19 Medium-term capital budget per vote

DC1 West Coast - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL		-	-	-	-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure - to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	8	168	168	160	160	36	-	-
Vote 2 - FINANCE		173	240	677	225	225	213	213	502	-	-
Vote 3 - ADMINISTRATION		4 417	2 197	2 714	3 903	3 903	3 708	3 708	2 597	-	-
Vote 4 - TECHNICAL		11 566	4 003	7 452	4 669	5 539	5 262	5 262	219	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		16 155	6 440	10 852	8 965	9 835	9 343	9 343	3 355	-	-
Total Capital Expenditure - Vote		16 155	6 440	10 852	8 965	9 835	9 343	9 343	3 355	-	-
Capital Expenditure - Functional											
Governance and administration		1 599	99	570	339	339	322	322	603	-	-
Executive and council		76	-	8	150	150	143	143	14	-	-
Finance and administration		1 524	99	562	189	189	179	179	589	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		3 017	2 338	2 830	4 173	4 173	3 964	3 964	2 740	-	-
Community and social services		97	141	116	327	327	311	311	219	-	-
Sport and recreation		-	-	-	148	148	141	141	70	-	-
Public safety		2 872	2 178	2 689	3 047	3 047	2 895	2 895	1 548	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		49	19	25	651	651	618	618	902	-	-
Economic and environmental services		-	-	-	10	10	10	10	-	-	-
Planning and development		-	-	-	10	10	10	10	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		11 539	4 003	7 452	4 435	5 305	5 040	5 040	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		11 539	4 003	7 452	4 435	5 305	5 040	5 040	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	8	8	-	-	12	-	-
Total Capital Expenditure - Functional	3	16 155	6 440	10 852	8 965	9 835	9 335	9 335	3 355	-	-
Funded by:											
National Government		3 571	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	1 450	1 450	1 450	1 450	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	3 571	-	-	1 450	1 450	1 450	1 450	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		12 584	6 440	10 852	7 515	8 385	7 885	7 885	3 355	-	-
Total Capital Funding	7	16 155	6 440	10 852	8 965	9 835	9 335	9 335	3 355	-	-

For 2018/19 an amount of R8.9 million has been appropriated. In the outer years no capital expenditure has been appropriated.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 17 MBRR A9 (Asset Management) on page 32. In addition to the MBRR Table A9, MBRR Tables SA34a, b, c, d and e provides a detailed breakdown of the capital programme relating to new asset construction, as well as operational repairs and maintenance by asset class (refer to pages 76,77,78 and 79). Some of the capital projects to be undertaken over the medium-term includes, amongst others:

Municipal Vote/Capital project	Program/Project description	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	2018/19 Medium Term Revenue & Expenditure Framework			Project information	
R thousand		6	3	3	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
Parent municipality:									
List all capital projects grouped by Municipal Vote									
ADMINISTRATION	Other Assets	Yes	Computer Equipment	Unspecified	96	-	-	WCDM	NEW
ADMINISTRATION	Other Assets	Yes	Furniture and Office Equipment	Unspecified	51	-	-	WCDM	NEW
DISASTER MANAGEMENT	Other Assets	Yes	Machinery and Equipment	Unspecified	35	-	-	WCDM	NEW
DISASTER MANAGEMENT	Other Assets	Yes	Furniture and Office Equipment	Unspecified	1	-	-	WCDM	NEW
ENVIRONMENTAL HEALTH	Other Assets	Yes	Furniture and Office Equipment	Unspecified	32	-	-	WCDM	NEW
ENVIRONMENTAL HEALTH	Other Assets	Yes	Computer Equipment	Unspecified	50	-	-	WCDM	NEW
ENVIRONMENTAL HEALTH	Intangible Assets	Yes	Computer Software and Applications	Computer Software and Applications	800	-	-	WCDM	NEW
ENVIRONMENTAL HEALTH	Other Assets	Yes	Machinery and Equipment	Unspecified	20	-	-	WCDM	NEW
FIRE SERVICES: OTHER	Other Assets	Yes	Computer Equipment	Unspecified	100	-	-	WCDM	NEW
FIRE SERVICES: OTHER	Other Assets	Yes	Computer Equipment	Unspecified	73	-	-	WCDM	NEW
FIRE SERVICES: OTHER	Vehicles	Yes	Transport Assets	Unspecified	625	-	-	WCDM	NEW
HUMAN RESOURCES	Other Assets	Yes	Furniture and Office Equipment	Unspecified	10	-	-	WCDM	NEW
INFORMATION TECHNOLOGY	Other Assets	Yes	Computer Equipment	Unspecified	432	-	-	WCDM	NEW
LAND & BUILDINGS	Other Assets	Yes	Machinery and Equipment	Unspecified	100	-	-	WCDM	NEW
LAND & BUILDINGS	Other Assets	Yes	Machinery and Equipment	Unspecified	119	-	-	WCDM	NEW
LAND & BUILDINGS	Other Assets	Yes	Municipal Offices	Municipal Offices	335	-	-	WCDM	NEW
LAND & BUILDINGS	Other Assets	Yes	Municipal Offices	Municipal Offices	380	-	-	WCDM	NEW
MAYOR & COUNCIL	Other Assets	Yes	Computer Equipment	Unspecified	14	-	-	WCDM	NEW
PUBLIC AMENITY	Other Assets	Yes	Computer Equipment	Unspecified	5	-	-	WCDM	NEW
PUBLIC AMENITY	Other Assets	Yes	Machinery and Equipment	Unspecified	8	-	-	WCDM	NEW
PUBLIC AMENITY	Other Assets	Yes	Furniture and Office Equipment	Unspecified	13	-	-	WCDM	NEW
PUBLIC AMENITY	Other Assets	Yes	Machinery and Equipment	Unspecified	44	-	-	WCDM	NEW
TOURISM	Other Assets	Yes	Computer Equipment	Unspecified	12	-	-	WCDM	NEW
Parent Capital expenditure					3 355	-	-		

The following graph provides a breakdown of the capital budget to be spent per service related projects over the MTREF. 2018/19 Budget year capital expenditure program per vote below:

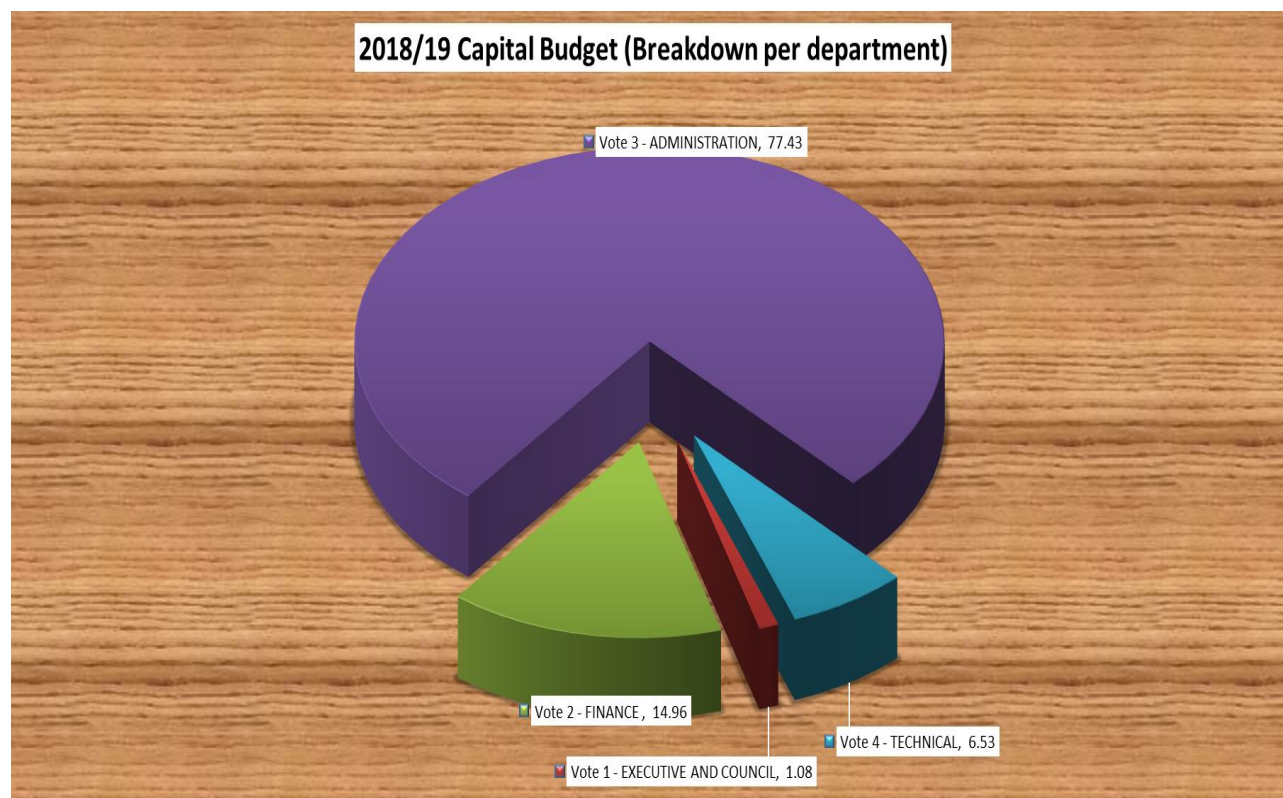


Figure 2 Capital Infrastructure Programme per service

1.6.1 Future operational cost of new infrastructure

The future operational costs and revenues associated with the capital programme have been included in Table 52 MBRR SA35 on page 81. The costs associated with the capital programme for services totals R3.3 million in 2017/18.

1.7 Annual Budget Tables - Parent Municipality

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2018/19 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 8 MBRR Table A1 - Budget Summary

DC1 West Coast - Table A1 Budget Summary										
Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	107 439	113 875	114 321	123 020	115 689	115 689	115 689	99 240	106 076	113 005
Investment revenue	13 526	17 176	20 727	13 885	13 885	13 885	13 885	13 977	13 977	13 977
Transfers recognised - operational	80 847	88 127	88 917	90 115	93 559	93 559	93 559	95 170	96 285	99 690
Other own revenue	126 627	156 685	138 305	127 544	142 313	142 313	142 313	128 139	134 477	141 135
Total Revenue (excluding capital transfers and contributions)	328 439	375 863	362 270	354 564	365 446	365 446	365 446	336 526	350 815	367 807
Employee costs	132 635	145 541	155 983	168 071	168 616	160 185	160 185	175 152	186 805	199 211
Remuneration of councillors	5 883	6 153	5 633	6 003	6 003	5 703	5 703	6 002	6 368	6 756
Depreciation & asset impairment	12 695	13 598	14 254	13 919	13 919	13 223	13 223	7 427	7 503	7 503
Finance charges	10 454	8 943	7 276	8 455	8 455	8 032	8 032	165	173	182
Materials and bulk purchases	66 706	97 951	68 125	73 392	73 759	70 071	70 071	67 815	69 990	73 079
Transfers and grants	–	–	–	350	2 350	2 233	2 233	2 675	2 421	2 532
Other expenditure	65 271	82 373	70 116	83 799	91 400	326 921	326 921	79 414	83 893	88 432
Total Expenditure	293 644	354 559	321 387	353 989	364 501	586 367	586 367	338 650	357 154	377 695
Surplus/(Deficit)	34 795	21 305	40 883	575	945	(220 922)	(220 922)	(2 124)	(6 339)	(9 888)
Transfers and subsidies - capital (monetary alloc	3 571	–	–	1 450	1 450	1 450	1 450	–	–	–
Contributions recognised - capital & contributed a	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	38 366	21 305	40 883	2 025	2 395	(219 472)	(219 472)	(2 124)	(6 339)	(9 888)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	38 366	21 305	40 883	2 025	2 395	(219 472)	(219 472)	(2 124)	(6 339)	(9 888)
Capital expenditure & funds sources										
Capital expenditure	16 155	6 440	10 852	8 965	9 835	9 335	9 335	3 355	–	–
Transfers recognised - capital	3 571	–	–	1 450	1 450	1 450	1 450	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	12 584	6 440	10 852	7 515	8 385	7 885	7 885	3 355	–	–
Total sources of capital funds	16 155	6 440	10 852	8 965	9 835	9 335	9 335	3 355	–	–
Financial position										
Total current assets	218 393	245 479	273 996	239 905	239 405	268 835	268 835	279 227	283 454	284 340
Total non current assets	373 761	352 284	348 194	334 122	334 992	103 882	103 882	99 642	92 045	84 173
Total current liabilities	52 774	42 307	43 974	84 931	84 931	15 821	15 821	24 097	27 065	29 967
Total non current liabilities	137 483	128 125	110 000	115 343	115 343	67 910	67 910	67 910	67 910	67 910
Community wealth/Equity	401 897	427 330	468 216	373 754	374 124	288 986	288 986	286 863	280 524	270 636
Cash flows										
Net cash from (used) operating	58 904	49 113	33 671	22 870	23 240	44 379	44 379	12 712	1 964	(1 584)
Net cash from (used) investing	(15 460)	(6 168)	(10 660)	(8 965)	(9 835)	(9 343)	(9 343)	(3 187)	–	–
Net cash from (used) financing	(13 516)	(14 998)	(15 492)	(9 299)	(9 299)	(17 004)	(17 004)	–	–	–
Cash/cash equivalents at the year end	198 967	226 915	234 434	231 521	231 021	252 467	252 467	261 992	263 956	262 372
Cash backing/surplus reconciliation										
Cash and investments available	198 967	226 915	234 434	231 521	231 021	252 467	252 467	261 992	263 956	262 372
Application of cash and investments	85 121	84 882	66 575	135 012	135 012	75 143	75 143	82 052	82 258	82 190
Balance - surplus (shortfall)	113 847	142 033	167 859	96 509	96 009	177 324	177 324	179 940	181 698	180 182
Asset management										
Asset register summary (WDV)	358 120	330 426	328 832	322 325	323 195	84 520		80 280	72 683	64 811
Depreciation	12 695	13 598	14 254	13 919	13 919	13 223		7 427	7 503	7 503
Renewal of Existing Assets	–	–	–	3 345	3 345	3 178		–	–	–
Repairs and Maintenance	56 091	87 268	59 402	10 598	10 598	10 068		–	–	–
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. A financial management reform emphasizes the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognized is reflected on the Financial Performance Budget;
 - ii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows Council as well as managements continued efforts to make this municipality financially viable and sustainable in the medium to long-term.

Table 9 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

DC1 West Coast - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
<i>Governance and administration</i>		88 687	89 382	96 618	88 669	89 474	89 474	91 175	93 090	94 887
Executive and council		1 877	1 423	1 437	240	273	273	-	-	-
Finance and administration		86 810	87 959	95 180	88 428	89 201	89 201	91 175	93 090	94 887
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		19 062	22 082	25 545	26 637	23 611	23 611	22 922	22 357	24 086
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		3 001	3 036	3 655	4 503	4 503	4 503	3 849	4 041	4 243
Public safety		9 466	10 848	12 765	13 380	9 081	9 081	9 712	9 119	9 885
Housing		-	-	-	-	-	-	-	-	-
Health		6 595	8 199	9 126	8 754	10 027	10 027	9 361	9 198	9 958
<i>Economic and environmental services</i>		110 815	147 972	122 339	118 543	138 106	138 106	124 107	130 295	136 828
Planning and development		-	-	57	2 553	3 961	3 961	37	-	-
Road transport		110 815	147 972	122 282	115 990	134 145	134 145	124 070	130 295	136 828
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		113 447	116 428	117 768	122 165	115 704	115 704	98 322	105 073	112 007
Energy sources		-	-	-	-	-	-	-	-	-
Water management		113 447	116 428	117 768	122 165	115 704	115 704	98 322	105 073	112 007
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	332 010	375 863	362 270	356 014	366 896	366 896	336 526	350 815	367 807
Expenditure - Functional										
<i>Governance and administration</i>		49 215	50 535	46 598	21 906	22 711	21 576	43 374	45 634	48 015
Executive and council		12 821	14 571	16 032	15 221	15 254	14 491	10 833	11 438	12 058
Finance and administration		35 111	34 567	29 160	6 684	7 457	7 084	30 810	32 344	33 974
Internal audit		1 283	1 397	1 405	-	-	-	1 731	1 852	1 983
<i>Community and public safety</i>		51 926	56 055	66 521	85 849	83 323	79 157	70 534	73 891	78 655
Community and social services		838	799	2 031	2 863	2 863	2 720	2 286	2 352	2 422
Sport and recreation		4 197	4 335	4 619	6 802	6 802	6 462	6 008	6 561	6 958
Public safety		29 508	32 440	38 153	46 227	42 427	40 306	38 038	40 460	43 355
Housing		-	-	-	-	-	-	-	-	-
Health		17 384	18 481	21 718	29 957	31 231	29 669	24 202	24 517	25 920
<i>Economic and environmental services</i>		102 548	133 778	114 127	130 554	150 118	142 612	133 408	140 129	147 186
Planning and development		3 083	3 213	3 151	12 078	13 487	12 812	9 339	9 834	10 358
Road transport		99 465	130 565	110 976	118 476	136 631	129 799	124 070	130 295	136 828
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		87 515	111 911	91 270	111 536	104 205	339 085	88 056	94 014	100 201
Energy sources		-	-	-	-	-	-	-	-	-
Water management		87 515	111 911	91 270	111 536	104 205	339 085	88 056	94 014	100 201
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	2 440	2 280	2 871	4 145	4 145	3 938	3 277	3 487	3 639
Total Expenditure - Functional	3	293 644	354 559	321 387	353 989	364 501	586 367	338 650	357 154	377 695
Surplus/(Deficit) for the year		38 366	21 305	40 883	2 025	2 395	(219 472)	(2 124)	(6 339)	(9 888)

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

- Note the Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table A4.
- Note that as a general principle the revenues for the Trading Services should exceed their expenditure. The table highlights that this is the case for the water function.
- Other functions that show a deficit between revenue and expenditure are being financed from grants and other revenue sources reflected under the Budget and Treasury office.

Table 10 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

DC1 West Coast - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		2 714	1 971	1 570	240	1 957	1 957	397	-	-
Vote 2 - FINANCE		87 961	87 785	96 294	89 835	90 257	90 257	91 457	93 773	95 706
Vote 3 - ADMINISTRATION		16 074	19 056	22 174	22 158	18 198	18 198	18 047	18 337	19 864
Vote 4 - TECHNICAL		114 447	119 079	119 949	127 790	122 339	122 339	105 114	111 120	118 276
Vote 5 - AGENCIES		110 815	147 972	122 282	115 990	134 145	134 145	121 512	127 585	133 962
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	332 010	375 863	362 270	356 014	366 896	366 896	336 526	350 815	367 807
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		22 004	23 788	26 204	34 436	36 152	34 345	27 871	29 248	30 767
Vote 2 - FINANCE		30 340	27 734	22 011	2 129	2 551	2 423	19 865	21 019	22 092
Vote 3 - ADMINISTRATION		53 373	57 947	68 726	79 071	75 577	71 798	71 837	75 268	80 096
Vote 4 - TECHNICAL		88 462	114 524	93 470	122 430	116 143	350 427	97 565	104 033	110 778
Vote 5 - AGENCIES		99 465	130 565	110 976	115 923	134 078	127 374	121 512	127 585	133 962
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	293 644	354 559	321 387	353 989	364 501	586 367	338 650	357 154	377 695
Surplus/(Deficit) for the year	2	38 366	21 305	40 883	2 025	2 395	(219 472)	(2 124)	(6 339)	(9 888)

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

Table 11 Surplus/ (Deficit) calculations for the technical services

	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
Vote Description	Audited	Audited	Audited	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote									
Vote 4 - TECHNICAL	114 446 516	119 078 967	119 948 988	127 790 290	122 339 126	122 339 126	105 113 570	111 119 599	118 275 955
Total Revenue by Vote	114 446 516	119 078 967	119 948 988	127 790 290	122 339 126	122 339 126	105 113 570	111 119 599	118 275 955
Expenditure by Vote to be appropriated									
Vote 4 - TECHNICAL	88 461 921	114 524 068	93 470 478	122 430 280	116 143 116	350 427 083	97 565 306	104 033 397	110 778 285
Total Expenditure by Vote	88 461 921	114 524 068	93 470 478	122 430 280	116 143 116	350 427 083	97 565 306	104 033 397	110 778 285
Surplus/(Deficit) for the year	25 984 595	4 554 899	26 478 510	5 360 010	6 196 010	-228 087 957	7 548 264	7 086 202	7 497 670

2. The surplus on this account increases over the MTREF translating into a surplus of R7.5 million, R7.0 million and R7.4 million for each of the respective financial years.
3. Note that the surpluses are utilized as an internal funding source for the capital program for asset renewal, refurbishment and the development of new asset infrastructure, *and are not used to cross-subsidized other municipal services.*

Table 12 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

DC1 West Coast - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	728	728	728	728	771	858	858
Service charges - water revenue	2	107 439	113 875	114 321	122 149	114 818	114 818	114 818	98 327	105 077	112 006
Service charges - sanitation revenue	2	–	–	–	83	83	83	83	82	82	82
Service charges - refuse revenue	2	–	–	–	60	60	60	60	60	60	60
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		3 001	3 036	3 503	2 450	2 450	2 450	2 450	2 616	2 703	2 795
Interest earned - external investments		13 526	17 176	20 727	13 885	13 885	13 885	13 885	13 977	13 977	13 977
Interest earned - outstanding debtors		–	–	–	57	57	57	57	33	33	35
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	6	6	6	6	1	1	1
Licences and permits		–	–	–	211	211	211	211	235	236	237
Agency services		110 516	145 936	120 593	115 923	134 078	134 078	134 078	121 465	127 538	133 915
Transfers and subsidies		80 847	88 127	88 917	90 115	93 559	93 559	93 559	95 170	96 285	99 690
Other revenue	2	13 109	7 713	14 210	8 895	5 509	5 509	5 509	3 789	3 965	4 152
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		328 439	375 863	362 270	354 564	365 446	365 446	365 446	336 526	350 815	367 807
Expenditure By Type											
Employee related costs	2	132 635	145 541	155 983	168 071	168 616	160 185	160 185	175 152	186 805	199 211
Remuneration of councillors		5 883	6 153	5 633	6 003	6 003	5 703	5 703	6 002	6 368	6 756
Debt impairment	3	–	–	–	1 547	1 547	1 469	1 469	800	800	800
Depreciation & asset impairment	2	12 695	13 598	14 254	13 919	13 919	13 223	13 223	7 427	7 503	7 503
Finance charges		10 454	8 943	7 276	8 455	8 455	8 032	8 032	165	173	182
Bulk purchases	2	10 615	10 683	8 723	11 148	11 148	10 590	10 590	12 262	13 489	14 837
Other materials	8	56 091	87 268	59 402	62 244	62 611	59 481	59 481	55 552	56 502	58 242
Contracted services		–	–	–	20 118	27 882	26 488	26 488	20 517	21 325	22 011
Transfers and subsidies		–	–	–	350	2 350	2 233	2 233	2 675	2 421	2 532
Other expenditure	4, 5	64 510	62 088	68 971	56 755	59 592	56 613	56 613	58 097	61 769	65 621
Loss on disposal of PPE		761	20 285	1 145	5 380	2 380	242 352	242 352	–	–	–
Total Expenditure		293 644	354 559	321 387	353 989	364 501	586 367	586 367	338 650	357 154	377 695
Surplus/(Deficit)		34 795	21 305	40 883	575	945	(220 922)	(220 922)	(2 124)	(6 339)	(9 888)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3 571	–	–	1 450	1 450	1 450	1 450	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		38 366	21 305	40 883	2 025	2 395	(219 472)	(219 472)	(2 124)	(6 339)	(9 888)
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		38 366	21 305	40 883	2 025	2 395	(219 472)	(219 472)	(2 124)	(6 339)	(9 888)
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		38 366	21 305	40 883	2 025	2 395	(219 472)	(219 472)	(2 124)	(6 339)	(9 888)
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		38 366	21 305	40 883	2 025	2 395	(219 472)	(219 472)	(2 124)	(6 339)	(9 888)

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R336.5 million in 2018/19 and increases to R367.8 by 2020/21.
2. Agency service constitutes the biggest component of the revenue basket of the municipality totaling R121.4 million for the 2018/19 financial year and increases to R133.9 million by 2020/21.
3. Transfers recognized – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing slightly over the MTREF.

4. The following graph illustrates the major expenditure items per type.

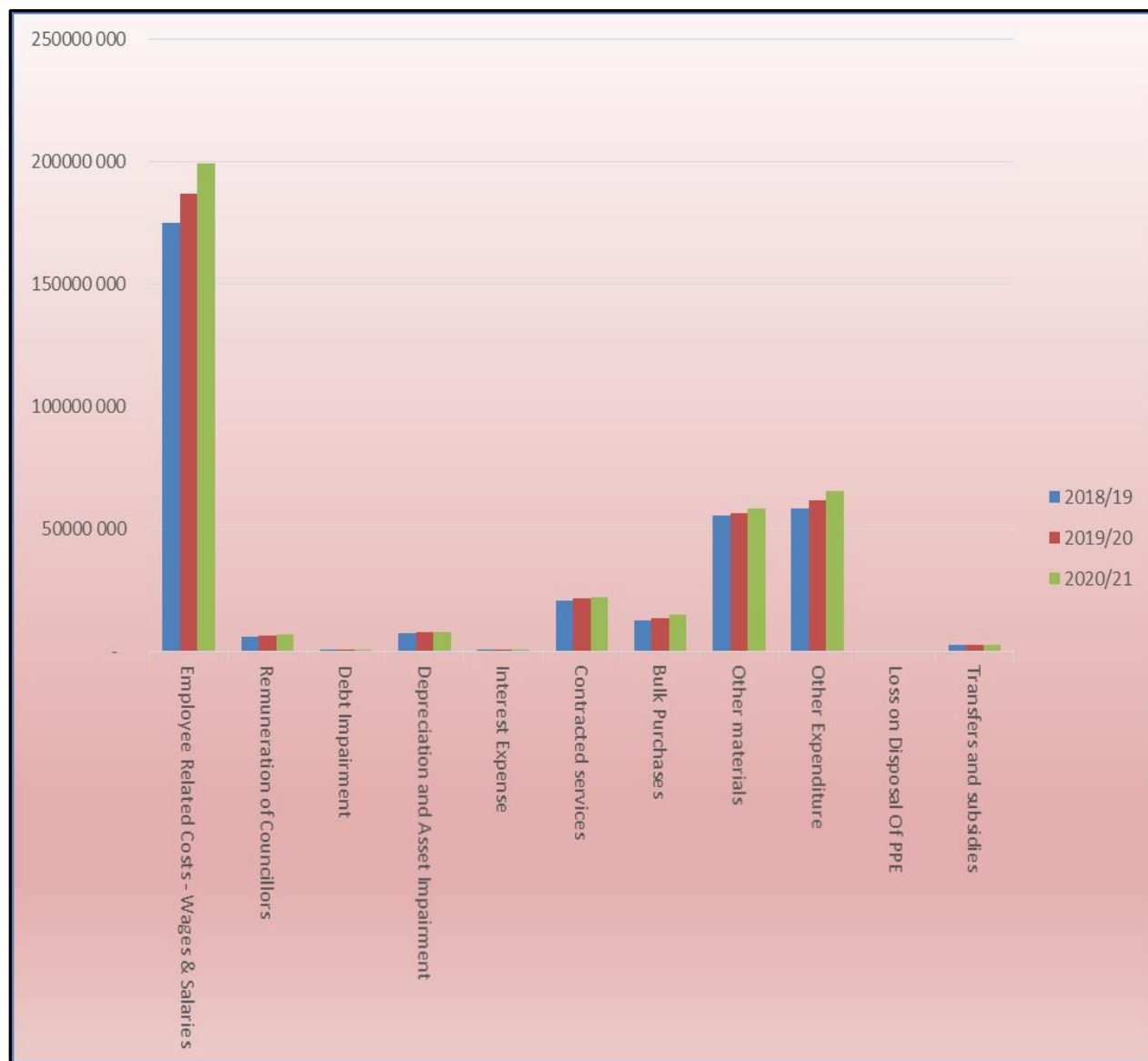


Figure 3 Expenditure by major type

5. Other materials increased over the 2018/19 to 2020/21 period escalating from R55.5 million to R58.2 million.
6. Employee related costs, contracted services, other expenditure are also main cost drivers within the municipality.

Table 13 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

DC1 West Coast - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL		-	-	-	-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	8	168	168	160	160	36	-	-
Vote 2 - FINANCE		173	240	677	225	225	213	213	502	-	-
Vote 3 - ADMINISTRATION		4 417	2 197	2 714	3 903	3 903	3 708	3 708	2 597	-	-
Vote 4 - TECHNICAL		11 566	4 003	7 452	4 669	5 539	5 262	5 262	219	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		16 155	6 440	10 852	8 965	9 835	9 343	9 343	3 355	-	-
Total Capital Expenditure - Vote		16 155	6 440	10 852	8 965	9 835	9 343	9 343	3 355	-	-
Capital Expenditure - Functional											
Governance and administration		1 599	99	570	339	339	322	322	603	-	-
Executive and council		76	-	8	150	150	143	143	14	-	-
Finance and administration		1 524	99	562	189	189	179	179	589	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		3 017	2 338	2 830	4 173	4 173	3 964	3 964	2 740	-	-
Community and social services		97	141	116	327	327	311	311	219	-	-
Sport and recreation		-	-	-	148	148	141	141	70	-	-
Public safety		2 872	2 178	2 689	3 047	3 047	2 895	2 895	1 548	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		49	19	25	651	651	618	618	902	-	-
Economic and environmental services		-	-	-	10	10	10	10	-	-	-
Planning and development		-	-	-	10	10	10	10	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		11 539	4 003	7 452	4 435	5 305	5 040	5 040	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		11 539	4 003	7 452	4 435	5 305	5 040	5 040	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	8	8	-	-	12	-	-
Total Capital Expenditure - Functional	3	16 155	6 440	10 852	8 965	9 835	9 335	9 335	3 355	-	-
Funded by:											
National Government		3 571	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	1 450	1 450	1 450	1 450	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	3 571	-	-	1 450	1 450	1 450	1 450	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		12 584	6 440	10 852	7 515	8 385	7 885	7 885	3 355	-	-
Total Capital Funding	7	16 155	6 440	10 852	8 965	9 835	9 335	9 335	3 355	-	-

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. Single-year capital expenditure has been appropriated at R3.3 million for the 2018/19 financial year.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
4. The capital program is funded from internally generated funds from current year surpluses. These funding sources are further discussed in detail in 2.6 (Overview of Budget Funding).

Table 14 MBRR Table A6 - Budgeted Financial Position

DC1 West Coast - Table A6 Budgeted Financial Position											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Current assets											
Cash		198 967	226 915	234 434	231 521	231 021	252 467	252 467	261 992	263 956	262 372
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	9 654	3 687	3 951	4 204	4 204	8 834	8 834	10 201	12 963	15 933
Other debtors		6 289	8 773	28 077	-	-	-	-	-	-	-
Current portion of long-term receivables		674	1 128	1 196	607	607	1 196	1 196	1 196	1 196	1 196
Inventory	2	2 809	4 976	6 338	3 573	3 573	6 338	6 338	5 838	5 338	4 838
Total current assets		218 393	245 479	273 996	239 905	239 405	268 835	268 835	279 227	283 454	284 340
Non current assets											
Long-term receivables		15 641	18 745	19 362	11 797	11 797	19 362	19 362	19 362	19 362	19 362
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		4 639	4 605	4 572	4 438	4 438	4 541	4 541	4 509	4 478	4 446
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	352 000	327 905	323 739	317 180	318 050	79 447	79 447	74 941	67 837	60 365
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		1 481	1 029	520	707	707	533	533	831	368	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		373 761	352 284	348 194	334 122	334 992	103 882	103 882	99 642	92 045	84 173
TOTAL ASSETS		592 154	597 763	622 190	574 027	574 397	372 718	372 718	378 870	375 499	368 513
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	14 127	15 493	17 004	12 853	12 853	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	31 113	19 367	18 245	64 114	64 114	7 457	7 457	15 733	18 701	21 603
Provisions		7 534	7 447	8 725	7 963	7 963	8 364	8 364	8 364	8 364	8 364
Total current liabilities		52 774	42 307	43 974	84 931	84 931	15 821	15 821	24 097	27 065	29 967
Non current liabilities											
Borrowing		72 738	57 245	40 243	40 242	40 242	-	-	-	-	-
Provisions		64 745	70 880	69 758	75 101	75 101	67 910	67 910	67 910	67 910	67 910
Total non current liabilities		137 483	128 125	110 000	115 343	115 343	67 910	67 910	67 910	67 910	67 910
TOTAL LIABILITIES		190 257	170 433	153 974	200 273	200 273	83 731	83 731	92 007	94 975	97 877
NET ASSETS	5	401 897	427 330	468 216	373 754	374 124	288 986	288 986	286 863	280 524	270 636
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		401 897	427 330	468 216	373 754	374 124	288 986	288 986	286 863	280 524	270 636
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	401 897	427 330	468 216	373 754	374 124	288 986	288 986	286 863	280 524	270 636

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 14 is supported by an extensive table of notes (SA3 which can be found on page 89) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 15 MBRR Table A7 - Budgeted Cash Flow Statement

DC1 West Coast - Table A7 Budgeted Cash Flows											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		—	—	—	—	—	—	—	—	—	—
Service charges		107 439	113 875	114 321	123 020	115 689	115 689	115 689	99 240	106 076	113 005
Other revenue		129 173	144 420	111 869	127 486	142 255	142 255	142 255	128 106	134 443	141 100
Government - operating	1	84 418	88 624	88 917	90 115	93 559	93 559	93 559	95 170	96 285	99 690
Government - capital	1	—	—	—	1 450	1 450	1 450	1 450	—	—	—
Interest		13 526	17 176	20 727	13 942	13 942	13 942	13 942	14 010	14 010	14 011
Dividends		—	—	—	—	—	—	—	—	—	—
Payments											
Suppliers and employees		(265 199)	(306 038)	(294 886)	(324 339)	(332 851)	(312 252)	(312 252)	(321 031)	(346 256)	(366 678)
Finance charges		(10 454)	(8 943)	(7 276)	(8 455)	(8 455)	(8 032)	(8 032)	(162)	(173)	(182)
Transfers and Grants	1	—	—	—	(350)	(2 350)	(2 233)	(2 233)	(2 622)	(2 421)	(2 532)
NET CASH FROM/(USED) OPERATING ACTIVITIES		58 904	49 113	33 671	22 870	23 240	44 379	44 379	12 712	1 964	(1 584)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		695	251	176	—	—	—	—	—	—	—
Decrease (increase) in non-current debtors		—	—	—	—	—	—	—	—	—	—
Decrease (increase) other non-current receivables		—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—
Payments											
Capital assets		(16 155)	(6 419)	(10 836)	(8 965)	(9 835)	(9 343)	(9 343)	(3 187)	—	—
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 460)	(6 168)	(10 660)	(8 965)	(9 835)	(9 343)	(9 343)	(3 187)	—	—
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—	—
Payments											
Repayment of borrowing		(13 516)	(14 998)	(15 492)	(9 299)	(9 299)	(17 004)	(17 004)	—	—	—
NET CASH FROM/(USED) FINANCING ACTIVITIES		(13 516)	(14 998)	(15 492)	(9 299)	(9 299)	(17 004)	(17 004)	—	—	—
NET INCREASE/ (DECREASE) IN CASH HELD		29 929	27 948	7 519	4 606	4 106	18 033	18 033	9 525	1 964	(1 584)
Cash/cash equivalents at the year begin:	2	169 038	198 967	226 915	226 915	226 915	234 434	234 434	252 467	261 992	263 956
Cash/cash equivalents at the year end:	2	198 967	226 915	234 434	231 521	231 021	252 467	252 467	261 992	263 956	262 372

Table 16 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

DC1 West Coast - Table A8 Cash backed reserves/accumulated surplus reconciliation																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
R thousand	Ref	2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
		Audited Outcome			Audited Outcome			Audited Outcome			Original Budget			Adjusted Budget			Full Year Forecast			Pre-audit outcome			Budget Year 2018/19			Budget Year +1 2019/20			Budget Year +2 2020/21																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels are stable over the 2018/19 to 2020/21 financial years.
4. The 2018/19 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R261.9 million as at the end of the 2018/19 financial year and increases to R262.3 million by 2020/21.

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 64 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2018/19 to 2020/21 the surplus increases slightly from R179.9 million to R180.1 million.

Table 17 MBRR Table A9 - Asset Management

DC1 West Coast - Table A9 Asset Management											
R thousand	Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcomes	Audited Outcomes	Audited Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CAPITAL EXPENDITURE											
Total New Assets											
1	Roads Infrastructure		16 125	6 440	10 852	5 620	6 490	6 165	3 355	-	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		-	-	-	-	-	-	-	-	
	Water Supply Infrastructure		8 978	2 896	3 753	-	-	-	-	-	
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Infrastructure		8 978	2 896	3 753	-	-	-	-	-	
	Community Facilities		-	-	373	-	-	-	-	-	
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	
	Community Assets		-	-	373	-	-	-	-	-	
	Heritage Assets		-	17	-	-	-	-	-	-	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	77	92	86	86	82	716	-	
	Operational Buildings	1	-	-	120	-	-	-	-	-	
	Housing	-	-	-	212	-	-	-	-	-	
	Other Assets	7	-	-	-	86	86	82	716	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Services		-	-	-	-	-	-	-	-	
	Licences and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	31	-	500	500	475	500	-	
	Computer Equipment		410	495	314	337	337	320	702	-	
	Furniture and Office Equipment		-	-	-	109	109	104	104	-	
	Machinery and Equipment	1	-	2 278	4 566	2 387	2 387	2 366	2 366	-	
	Transport Assets	4 869	-	685	1 562	2 200	3 070	2 917	625	-	
	Libraries	-	-	-	-	-	-	-	-	-	
	Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets											
2	Roads Infrastructure		-	-	-	3 345	3 345	3 178	-	-	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		-	-	-	-	-	-	-	-	
	Water Supply Infrastructure		-	-	-	3 255	3 255	3 092	-	-	
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Infrastructure		-	-	-	3 255	3 255	3 092	-	-	
	Community Facilities		-	-	-	-	-	-	-	-	
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	
	Community Assets		-	-	-	-	-	-	-	-	
	Heritage Assets		-	-	-	-	-	-	-	-	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational Buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	90	90	85	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Services		-	-	-	-	-	-	-	-	
	Licences and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	-	-	-	-	-	-	-	
	Computer Equipment		-	-	-	-	-	-	-	-	
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	
	Machinery and Equipment		-	-	-	-	-	-	-	-	
	Transport Assets		-	-	-	-	-	-	-	-	
	Libraries		-	-	-	-	-	-	-	-	
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets											
6	Roads Infrastructure		-	-	-	-	-	-	-	-	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		-	-	-	-	-	-	-	-	
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Infrastructure		-	-	-	-	-	-	-	-	
	Community Facilities		-	-	-	-	-	-	-	-	
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	
	Community Assets		-	-	-	-	-	-	-	-	
	Heritage Assets		-	-	-	-	-	-	-	-	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational Buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Services		-	-	-	-	-	-	-	-	
	Licences and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	-	-	-	-	-	-	-	
	Computer Equipment		-	-	-	-	-	-	-	-	
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	
	Machinery and Equipment		-	-	-	-	-	-	-	-	
	Transport Assets		-	-	-	-	-	-	-	-	
	Libraries		-	-	-	-	-	-	-	-	
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets											
4	Roads Infrastructure		-	-	-	-	-	-	-	-	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		-	-	-	-	-	-	-	-	
	Water Supply Infrastructure		8 978	2 896	3 753	3 255	3 255	3 092	-	-	
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Infrastructure		8 978	2 896	3 753	3 255	3 255	3 092	-	-	
	Community Facilities		-	-	373	-	-	-	-	-	
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	
	Community Assets		-	-	373	-	-	-	-	-	
	Heritage Assets		-	17	-	-	-	-	-	-	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	77	92	86	86	82	716	-	
	Operational Buildings	1	-	-	120	-	-	-	-	-	
	Housing	-	-	-	212	-	-	-	-	-	
	Other Assets	7	-	-	-	86	86	85	716	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Services		-	-	-	-	-	-	-	-	
	Licences and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	31	-	500	500	475	500	-	
	Computer Equipment		410	485	314	337	337	320	702	-	
	Furniture and Office Equipment		-	-	-	109	109	104	104	-	
	Machinery and Equipment	1	-	2 278	4 566	2 387	2 387	2 366	2 366	-	
	Transport Assets	4 869	-	685	1 562	2 200	3 070	2 917	625	-	
	Libraries	-	-	-	-	-	-	-	-	-	
	Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Asset class											
5	TOTAL CAPITAL EXPENDITURE - Asset class		16 125	6 440	10 852	8 965	9 835	9 343	3 355	-	
ASSET REGISTER SUMMARY - PPE (WVD)											
5	Roads Infrastructure		135	-	-	-	-	-	-	-	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		460	1 628	1 556	1 180	1 180	-	-	-	
	Water Supply Infrastructure		277 066	250 368	237 431	227 517	227 517	-	-	-	
	Sanitation Infrastructure		4 570	4 570	4 493	4 282	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Infrastructure		282 231	256 686	243 480	232 680	232 680	-	-	-	
	Community Facilities		50 359	49 156	60 421	55 862	55 862	57 994	58 603	58 463	
	Sport and Recreation Facilities		4 539	4 505	4 572	4 438	4 438	4 541	4 599	4 478	
	Community Assets		54 908	53 762	64 994	60 299	60 299	62 534	63 172	62 909	
	Heritage Assets		-	-	-	-	-	-	-	-	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational Buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Services		-	-	-	-	-	-	-	-	
	Licences and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		1 461	1 029	520	707	707	533	631	368	
	Computer Equipment		1 876	1 821	1 550	753	753	1 297	1 464	1 250	
	Furniture and Office Equipment		750	585	430	877	877	224	1 048	-	
	Machinery and Equipment		4 803	6 285	8 892	17 530	17 530	9 916	6 048	-	
	Transport Assets		11 982	10 376	8 996	9 178	10 046	10 017	6 743	707	
	Libraries		-	-	-	-	-	-	-	-	
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WVD)											
5	TOTAL ASSET REGISTER SUMMARY - PPE (WVD)		358 120	330 426	326 632	322 325	323 195	84 520	60 260	75 683	
EXPENDITURE OTHER ITEMS											
Repairs and Maintenance by Asset Class											
7	Roads Infrastructure		12 695	13 598	14 254	13 919	13 919	13 223	7 427	7 503	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		41 852	74 988	46 760	200	200	190	-	-	
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Infrastructure		48 302	82 902	58 590	3 140	3 140	2 983	-	-	
	Community Facilities		-	-	-	-	-	-	-	-	
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	
	Community Assets		-	-	-	-	-	-	-	-	
	Heritage Assets		-	-	-	-	-	-	-	-	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational Buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Services		-	-	-	-	-	-	-	-	
	Licences and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	-	-	-	-	-	-	-	
	Computer Equipment		-	-	-	-	-				

Explanatory notes to Table A9 - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Table 18 MBRR Table A10 - Basic Service Delivery Measurement

DC1 West Coast - Table A10 Basic service delivery measurement										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling		--	--	--	--	--	--	--	--	--
Piped water inside yard (but not in dwelling)		--	--	--	--	--	--	--	--	--
Using public tap (at least min.service level)	2	--	--	--	--	--	--	--	--	--
Other water supply (at least min.service level)	4	--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Using public tap (< min.service level)	3	--	--	--	--	--	--	--	--	--
Other water supply (< min.service level)	4	--	--	--	--	--	--	--	--	--
No water supply		--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--
Total number of households	5	--	--	--	--	--	--	--	--	--
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		--	--	--	--	--	--	--	--	--
Flush toilet (with septic tank)		--	--	--	--	--	--	--	--	--
Chemical toilet		--	--	--	--	--	--	--	--	--
Pit toilet (ventilated)		--	--	--	--	--	--	--	--	--
Other toilet provisions (> min.service level)		--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Bucket toilet		--	--	--	--	--	--	--	--	--
Other toilet provisions (< min.service level)		--	--	--	--	--	--	--	--	--
No toilet provisions		--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--
Total number of households	5	--	--	--	--	--	--	--	--	--
Energy:										
Electricity (at least min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (min.service level)		--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Electricity (< min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min. service level)		--	--	--	--	--	--	--	--	--
Other energy sources		--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--
Total number of households	5	--	--	--	--	--	--	--	--	--
Refuse:										
Removed at least once a week		--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Removed less frequently than once a week		--	--	--	--	--	--	--	--	--
Using communal refuse dump		--	--	--	--	--	--	--	--	--
Using own refuse dump		--	--	--	--	--	--	--	--	--
Other rubbish disposal		--	--	--	--	--	--	--	--	--
No rubbish disposal		--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--
Total number of households	5	--	--	--	--	--	--	--	--	--
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed once a week for indigent households)		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided										
Highest level of free service provided per household										
Property rates (R value threshold)		--	--	--	--	--	--	--	--	--
Water (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (Rand per household per month)		--	--	--	--	--	--	--	--	--
Electricity (kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (average litres per week)		--	--	--	--	--	--	--	--	--
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		--	--	--	--	--	--	--	--	--
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		--	--	--	--	--	--	--	--	--
Water (in excess of 6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (in excess of free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (in excess of 50 kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (in excess of one removal a week for indigent households)		--	--	--	--	--	--	--	--	--
Municipal Housing - rental rebates		--	--	--	--	--	--	--	--	--
Housing - top structure subsidies		--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--
Total revenue cost of subsidised services provided	6	--	--	--	--	--	--	--	--	--

Explanatory notes to Table A10 - Basic Service Delivery Measurement

- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Part 2 – Supporting Documentation

1.8 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

1.8.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget. The process plan will be added to this document as an appendix. There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council. This plan is attached as Annexure B.

1.8.2 Integrated Development Plan and Service Delivery and Budget Implementation Plan

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the second revision cycle included the following key IDP processes and deliverables:

- Registration of municipal priorities and community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public stakeholder engagement process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2018/19 MTREF, based on the approved 2017/18 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2018/19 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2017/18 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

1.8.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2018/19 MTREF extensive financial modelling and the long-term financial plan were taken into account to ensure affordability and sustainability. The following key factors and planning strategies have informed the compilation of the 2018/19 MTREF:

- Policy and expenditure priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation)
- Performance trends
- Cash Flow Management
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 78 has been taken into consideration in the planning and prioritisation process.

1.9 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and co-operative governance. Addressing the inequalities of South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2018/19 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 19 IDP Strategic Objectives

2018/19 MTREF	
1.	Ensuring Environmental Integrity for the West Coast
2.	Pursuing economic growth and the facilitation of job opportunities
3.	Promoting the social wellbeing of the community
4.	Providing essential bulk services to the district
5.	Ensuring good governance and financial viability

In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Ensuring Environmental Integrity for the West Coast:
 - Implement an integrated environmental programme;
 - Implement the air quality management plan;
 - Carrying forward the disaster management plan; and
 - Climate change strategy to be developed.
2. Pursuing economic growth and the facilitation of job opportunities:
 - Review of spatial development framework providing a framework;
 - Implementation of the regional economic development strategy;
 - Technical and capacity support to B-Municipalities;
 - Revision and updating in collaboration with economic development partners; and
 - Support regional investment promotion.
3. Promoting the social wellbeing of the community:
4. Providing essential bulk services to the district:
 - Use and update the master plan for bulk water system.
5. Ensuring good governance and financial viability:
 - Strategic human resource and building of human capital (internally);
 - Corporate training and development in the district;
 - Employee wellness and assistance programme; and
 - Each post is linked to a full job description.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the municipality. The five-year programme responds to the development challenges and opportunities faced by the municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the IDP, including:

- Strengthening the analysis and strategic planning processes of the municipality;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2018/19 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

[illegible]

[illegible]

Table 22 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

DC1 West Coast - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
To ensure the environmental integrity of the district is improved	Environmental sensitive and eco-conserving policies, strategies, plans, by-laws	A	3	49	19	25	31	31	29	938	-	-
To pursue economic growth and the facilitation of job opportunities	Over the next 5 years targeted business and skills development interventions	B		97	141	124	156	156	148	82	-	-
To promote the social well-being of residents, communities and targeted	The social well-being of inhabitants in the district improves generally with	C		2 872	2 178	2 689	3 230	3 230	3 068	1 513	-	-
To provide essential bulk services to the district	Over the next 5 years the district provides : An adequate supply of portable water	D		11 566	4 003	7 452	4 888	5 758	5 470	219	-	-
To ensure good governance and financial viability	Over the next 5 years the district municipality achieves a clean annual audit, builds a	E		1 572	99	562	660	660	627	603	-	-
		F		-	-	-	-	-	-	-	-	-
		G		-	-	-	-	-	-	-	-	-
		H		-	-	-	-	-	-	-	-	-
		I		-	-	-	-	-	-	-	-	-
		J		-	-	-	-	-	-	-	-	-
		K		-	-	-	-	-	-	-	-	-
		L		-	-	-	-	-	-	-	-	-
		M		-	-	-	-	-	-	-	-	-
		N		-	-	-	-	-	-	-	-	-
		O		-	-	-	-	-	-	-	-	-
		P	-	-	-	-	-	-	-	-	-	
Allocations to other priorities				1	-	-	-	-	-	-	-	-
Total Capital Expenditure				1	16 155	6 440	10 852	8 965	9 835	9 343	3 355	-

1.10 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality target, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

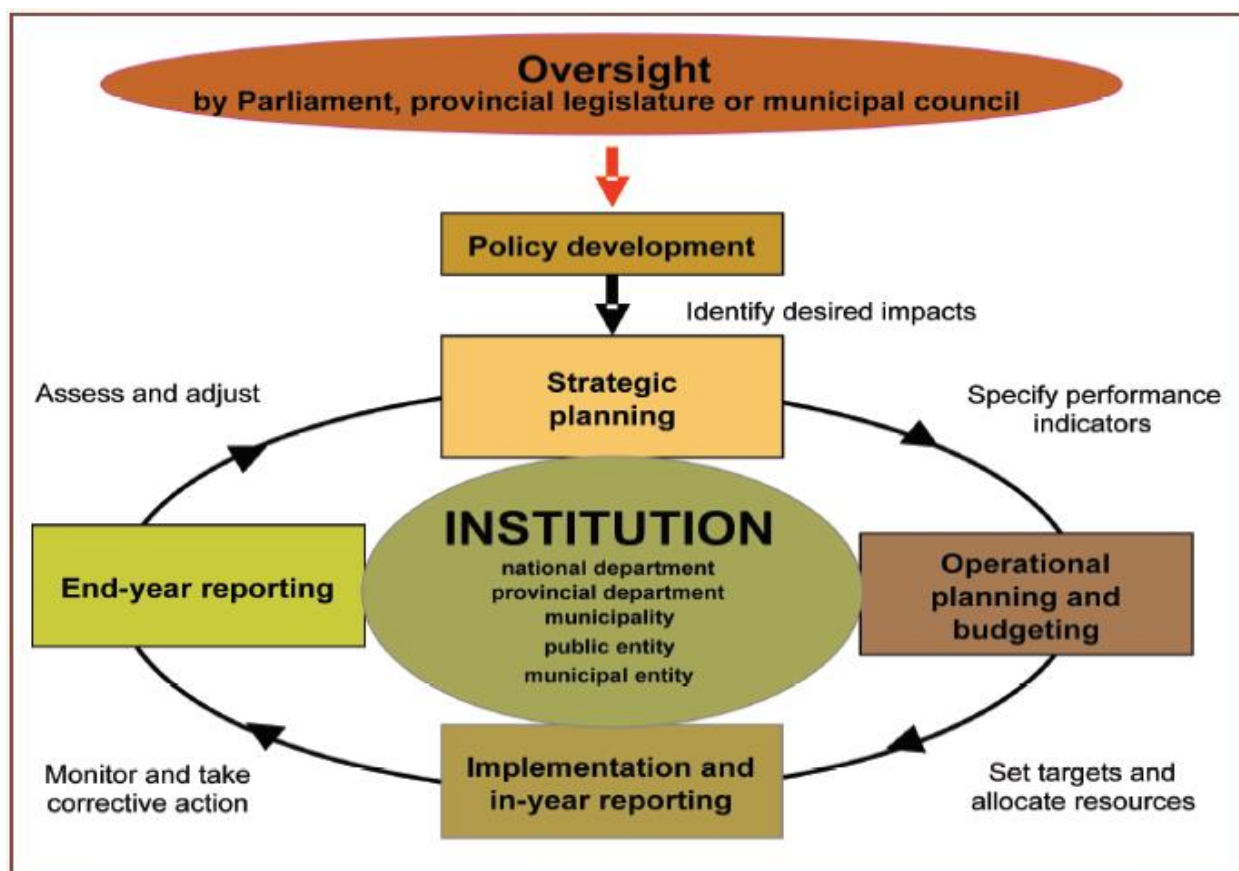


Figure 4 Planning, budgeting and reporting cycle

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 23 MBRR Table SA7 – Measurable performance objectives. This table will be adjusted in the final budget.

DC1 West Coast - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 1 - COMMUNITY SERVICES										
Function 1 - Community and Social										
Sub-function 1 - Population										
Promoting Social well-being of the community	Consolidated operational plan for social development interventions in the district drafted and submitted to MAYCO	0	0	0	0	0	0	1	0	0
Function 2 - Environmental Protection										
Sub-function 1 - Coastal Protection										
Ensuring Environmental Integrity for the West Coast	Compile an implementation action plan for the Coastal Management Plan and submit to the May or for approval by the end of May 2018	0	0	0	0	0	0	1	0	0
Sub-function 2 - Nature Conservation										
Ensuring Environmental Integrity for the West Coast	Develop an Alien Clearing and Monitoring Plan and submit to Council for approval by the end of May 2018	0	0	0	0	0	0	1	0	0
Sub-function 3 - Pollution Control										
Ensuring Environmental Integrity for the West Coast	Take quarterly samples of bacterial levels of potable water in towns, farms and communities within in the district during the 2017/18 financial year	1049	1027	1010	800	800	800	800	800	800
	Develop a Climate Change Strategy and submit to Council for approval by the end of May 2018	0	0	0	0	0	0	1	0	0
	Review the Air Quality Management Plan and submit to Council for approval by the end of May 2018	0	0	0	0	0	0	1	0	0
	Take quarterly samples regarding bacterial levels in final sewerage effluent during the 2017/18 financial year	278	275	277	210	210	210	210	210	210
	Take quarterly samples in terms of Foodstuffs, Cosmetics and Disinfectants Act during the 2017/18 financial year	1285	1119	1751	1080	1080	1080	1080	1080	1080
Function 3 - Executive and Council										
Sub-function 1 - Municipal Manager										
Ensuring Good Governance and Financial Viability	Initiate the meeting of the district coordinating forum (Technical) during the 2017/18 financial year	0	0	0	0	0	0	1	1	1
Function 4 - Finance and Administration										
Sub-function 1 - Administrative and										
Ensuring Good Governance and Financial Viability	Compile and submit the draft Annual Report for 2016/17 to Council by the end January 2018	1	1	1	1	1	1	1	1	1
	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2018 ((Actual (including commitments) amount spent on projects / Total amount budgeted for capital projects)X100)	New performance indicator 2014/15	101.0%	96.13%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sub-function 2 - Finance										
Ensuring Good Governance and Financial Viability	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2018 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	100%	37.15%	23.34%	45%	45%	45%	45%	45%	45%
	Financial viability measured in terms of the outstanding service debtors as at 30 June 2018 ((Total outstanding service debtors/ revenue received for services)X100)	2%	3.98%	4.70%	5%	5%	5%	5%	5%	5%
	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2018 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).	100%	844%	6	3	3	3	3	3	3
Function 5 - Planning and Development										
Sub-function 1 - Corporate Wide										
To pursue Economic Growth and facilitation of job opportunities	Host 8 sessions to promote skills development and support the Tourism SMME business sector by 30 June 2018	12	8	11	8	8	8	8	8	8
Sub-function 2 - Economic										
To pursue Economic Growth and facilitation of job opportunities	Create full time equivalent (FTEs) through expenditure with the EPWP job creation by 30 June 2018	53	75	57.3	30	30	30	30	30	30
	Create temporary job opportunities with man days paid through capital projects by 30 June 2018	992	7763	7016	1000	1000	1000	1200	1200	1200

Table 23 MBRR Table SA7 - Measurable performance objectives. This table will be adjusted in the final budget. (Continued)

Vote 2 - SUBSIDISED SERVICES										
Function 1 - Community and Social										
Sub-function 1 - Disaster Management										
Promoting Social well-being of the community	Review the Fire Master Plan implementation action plan and submit to the Mayor for approval by the end of May 2018	1	1	1	1	1	1	1	1	1
	Review and submit the Disaster Management Framework to Council by the end of May 2018	1	1	1	1	1	1	1	1	1
Function 2 - Finance and Administration										
Sub-function 1 - Human Resources										
Ensuring Good Governance and Financial Viability	Number of people from employment equity target groups to be appointed by 30 June 2018 in the three highest levels of management in compliance with the municipality's approved Employment Equity Plan	New performance indicator 2014/15	0	1	1	1	1	0	0	0
	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2018 ((Actual amount spent on training/total personnel budget)x100)	New performance indicator 2014/15	1%	0.78%	1%	1%	1%	1%	1%	1%
	Limit the vacancy rate to less than 15% of budgeted posts by 30 June 2018 ((Number of budgeted posts filled/Number of budgeted posts on the organogram)x100)		16%	14%	13%	15%	15%	15%	15%	15%
Sub-function 2 - Risk Management										
Ensuring Good Governance and Financial Viability	Review the risk management policy strategy with the implementation plan and submit to the risk committee by 31 March 2018	0	0	1	0	0	0	1	0	0
	Compile the risk based audit plan and submit to the Audit Committee for consideration by 30 June 2018	1	1	1	1	1	1	1	1	1
	Submit progress reports on the implementation of the RBAP to the Audit Committee during the 2017/18 financial year	6	32	6	6	6	6	6	6	6
	Perform quarterly risk assessments per the Risk Implementation Plan and submit report with amendments to the risk committee during the 2017/18 financial year	4	4	5	4	4	4	4	4	4
Function 3 - Internal Audit										
Sub-function 1 - Governance Function										
Ensuring Good Governance and Financial	Co-ordinate the functioning of the audit committee during the 2017/18 financial	4	6	6	4	4	4	4	4	4
Function 4 - Other										
Sub-function 1 - Tourism										
To pursue Economic Growth and facilitation of job opportunities	Carry out 32 tourism promotional activities by 30 June 2018	New performance indicator 2014/15		58	24	24	24	32	32	32
	Assist 12 Tourism BEE entrepreneurs with starting and growing businesses e.g. research, business plans and skills development by 30 June 2018	New performance indicator 2014/15		3	12	12	12	12	12	12
Vote 3 - TRADING SERVICES										
Function 1 - Water Management										
Sub-function 1 - Water Distribution										
Providing essential Bulk services to the District	Limit average % water loss for last 12 months to less than 7.5% ((Number of Kiloliters Water Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purified x 100)	4.96%	7.04%	8.18%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
	95% of the water capital budget spent by 30 June 2018 ((Actual expenditure divided by the total approved budget)x100)	109.00%	99.57%	94.84%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Sub-function 2 - Water Treatment										
Providing essential Bulk services to the District	Comply 100% with water quality parameters as per SANS 241 physical and micro parameters for West Coast Bulk Water Supply during the 2017/18 financial year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 23 MBRR Table SA7 - Measurable performance objectives. This table will be adjusted in the final budget. (Continued)

Vote 4 - AGENCIES										
Function 1 - Road Transport										
Sub-function 1 - Roads										
Providing essential Bulk services to the District	95% of the provincial roads conditional grant budget allocation spent by 30 June 2018 ((Total expenditure divided by the total approved budget) x 100)	100%	99.57%	94.84%	95%	95%	95%	95%	95%	95%
	Grade 16 000 kilometers of road by 30 June 2018		New performance indicator 2014/15	18084.96	16000	16000	16000	16000	16000	16000
	Re-gravel 38.77 kilometers of roads by 30 June 2018		New performance indicator 2014/15	75.25	57.11	57.11	57.11	39	39	39
	Upgrade 6.448 kilometers of roads from gravel to bitumen surface by 30 June 2018		New performance indicator 2014/15	9.79	10.89	10.89	10.89	6	6	6
	Reseal 27.24 kilometers of surfaced roads by 30 June 2018		New performance indicator 2014/15	52.04	31.4	31.4	31.4	27	27	27
	Rehabilitate 2 kilometers of existing roads by 30 June 2018		New performance indicator 2014/15					2	2	2
Sub-function 1 - Coastal Protection										
And so on for the rest of the Entities										

The municipality will adjust its performance indicators when the final budget is tabled in May 2018 if applicable.

The following table sets out the municipalities main performance objectives and benchmarks for the 2018/19 MTREF.

Table 24 MBRR Table SA8 - Performance indicators and benchmarks

DC1 West Coast - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<u>Borrowing Management</u>											
Credit Rating		A-	A-	A-	A-	A-	A-	A-			
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	8.2%	6.8%	7.1%	5.0%	4.9%	4.3%	4.3%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	9.7%	8.3%	8.3%	6.7%	6.5%	9.2%	9.2%	0.1%	0.1%	0.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex.cl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	4.1	5.8	6.2	2.8	2.8	17.0	17.0	11.6	10.5	9.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	4.1	5.8	6.2	2.8	2.8	17.0	17.0	11.6	10.5	9.5
Liquidity Ratio	Monetary Assets/Current Liabilities	3.8	5.4	5.3	2.7	2.7	16.0	16.0	10.9	9.8	8.8
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	9.8%	8.6%	14.5%	4.7%	4.5%	8.0%	8.0%	9.1%	9.6%	9.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		14.4%	7.5%	6.4%	27.7%	27.8%	3.0%	3.0%	6.0%	7.1%	8.2%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Volume Losses (kℓ)		2 115	605							
	Total Cost of Losses (Rand '000)	0	0	0	5379750	5379750	5379750	5379750	1547500	1624875	1706119
	% Volume (units purchased and generated less units sold)/units purchased and generated		0	0	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	40.4%	38.7%	43.1%	47.4%	46.1%	43.8%	43.8%	52.0%	53.2%	54.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	42.2%	40.5%	44.6%	49.1%	47.8%	45.4%		53.8%	55.1%	56.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	17.1%	23.2%	16.4%	3.0%	2.9%	2.8%		3.3%	3.4%	3.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.0%	6.0%	5.9%	6.3%	6.1%	5.8%	5.8%	2.3%	2.2%	2.1%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	7.7	7.9	11.8	11.4	11.4	11.4	19.4	17.2	18.2	19.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.0%	11.6%	28.2%	3.8%	4.1%	8.5%	8.5%	11.2%	13.0%	14.8%
iii. Cost coverage	(Av ailable cash + Investments)/monthly fixed operational expenditure	9.0	9.0	9.8	8.6	8.2	9.7	9.7	9.6	9.1	8.6

1.10.1 Performance indicators and benchmarks

1.10.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position.

1.10.1.2 Liquidity

- For the 2018/19 MTREF the current ratio is 11.6
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

1.10.1.3 Revenue Management

- As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, and credit control and debt collection.

1.10.1.4 Creditors Management

- The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. This has had a favorable impact on suppliers' perceptions of risk of doing business with the municipality.

1.10.1.5 Other Indicators

- The water distribution losses have been 2.68 per cent in 2016/17. It is planned to further reduce distribution losses in 2017/18 and 2018/19.
- Employee costs as a percentage of operating revenue continues to be stable over the MTREF.

1.10.2 Providing clean water

The municipality provides bulk water services provider to Local Municipalities per service level agreement as well as 876 farmers. The Municipality's bulk water needs are provided by the Department of Water Affairs and Forestry in the form of raw water.

The Department of Water Affairs conducts a bi-annual performance rating of water treatment works within this district, presenting a Blue Drop award for water treatment works that meet certain criteria of excellence.

1.11 Overview of budget related-policies

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

1.11.1 Review of credit control and debt collection procedures/policies

The credit and debt collection Policy will be reviewed annually. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to achieve a higher collection rate.

The 2018/19 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 97 per cent on current billings.

1.11.2 Asset Management Policy

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in new infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the municipality's revenue base. Within the framework, the need for new assets was considered a priority and hence the capital programme was determined based on new asset construction.

The Asset Management Policy is therefore considered a strategic guide in ensuring a sustainable approach to new assets as well as asset renewal, repairs and maintenance. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

1.11.3 Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council in September 2005. An amended policy was considered by Council on the 31th of May 2017.

1.11.4 Cash Management and Investment Policy

The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks.

1.11.5 Tariff Policies

The municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery.

All the above policies are available on the municipality's website, as well as other budget related policies:

1.12 Overview of budget assumptions

1.12.1 External factors

Due to the below inflation increase in the equitable share allocation the municipality has declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

1.12.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2018/19 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook;
- The impact of municipal cost drivers;
- The increase in prices for bulk water; and
- The increase in the cost of remuneration. Employee related costs comprise 51.7 per cent of total operating expenditure in the 2018/19 MTREF.

1.12.3 Credit rating outlook

Table 25 Credit rating outlook

Security class	Currency	Rating	Annual rating 2017/18	Previous Rating
Short term	Rand	A1	Des 2017	A1
Long-term	Rand	A	Des 2017	A
Outlook	Rand	Stable	Des 2017	Stable

1.12.4 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions.

1.12.5 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (97 per cent) of annual billings. Cash flow is assumed to be 100 per cent of billing.

1.12.6 Salary increases

The assumption is that for the three years an across the board increase of 5.8 to 5.9 per cent is allowed.

1.12.7 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Firefighting services; and
- Fighting corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

1.12.8 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 98 per cent is achieved on operating expenditure and 95 per cent on the capital programme for the 2018/19 MTREF of which performance has been factored into the cash flow budget.

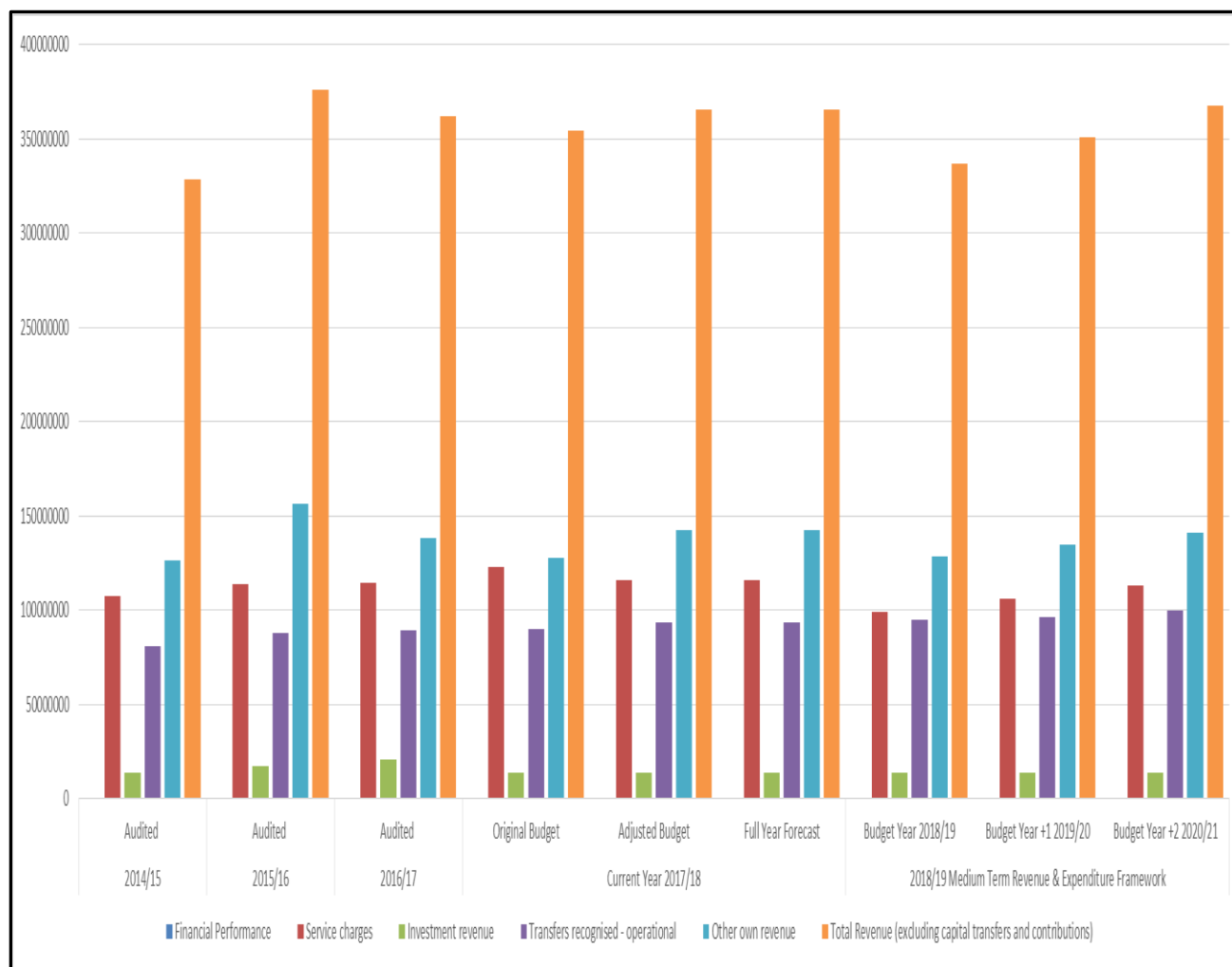
1.13 Overview of budget funding

1.13.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 26 Breakdown of the operating revenue over the medium-term

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	107 439	113 875	114 321	123 020	115 689	115 689	115 689	99 240	106 076	113 005
Investment revenue	13 526	17 176	20 727	13 885	13 885	13 885	13 885	13 977	13 977	13 977
Transfers recognised - operational	80 847	88 127	88 917	90 115	93 559	93 559	93 559	95 170	96 285	99 690
Other own revenue	126 627	156 685	138 305	127 544	142 313	142 313	142 313	128 139	134 477	141 135
Total Revenue (excluding capital transfers and contributions)	328 439	375 863	362 270	354 564	365 446	365 446	365 446	336 526	350 815	367 807

Figure 5 Breakdown of operating revenue over the 2018/19 MTREF

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from bulk water services; agency services (Roads), operating grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.)

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of a 97 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements.

The above principles guide the annual increase in the tariffs charged to the consumers and aligned to the economic forecasts.

The proposed tariff increases for the 2018/19 MTREF on the different revenue categories are:

Table 27 Proposed tariff increases over the medium-term

Revenue category	2018/19 proposed tariff increase	2019/20 proposed tariff increase	2020/21 proposed tariff increase	2018/19 additional revenue for each 1% tariff increase	2018/19 additional revenue owing to 2% tariff increases	2018/19 Total Budgeted revenue
	%	%	%	R'000	R'000	R'000
Water	11.8	8.5	10	993	1,985	99,240
Total				993	1,985	99,240

Services charges relating to bulk water constitutes the biggest component of the revenue basket of the municipality totaling R99.2 million for the 2018/19 financial year and increases to R113.0 million by 2020/21.

Operational grants and subsidies amount to R95.1 million, R96.2 million and R99.6 million for each of the respective financial years of the MTREF, or 28.2, 28.6 and 29.6 per cent of operating revenue.

Investment revenue contributes marginally to the revenue base with a budget allocation of R13.9 million, R13.9 million and R13.9 million for the respective three financial years of the 2018/19 MTREF. It should be noted that all cash are classified under cash and cash equivalents as per GRAP 24.

Table 28 Sources of capital revenue over the MTREF

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Funded by:											
National Government		3 571	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	1 450	1 450	1 450	1 450	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	3 571	-	-	1 450	1 450	1 450	1 450	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		12 584	6 440	10 852	7 515	8 385	7 885	7 885	3 355	-	-
Total Capital Funding	7	16 155	6 440	10 852	8 965	9 835	9 335	9 335	3 355	-	-

The above table is graphically represented as follows for the 2018/19 financial year.

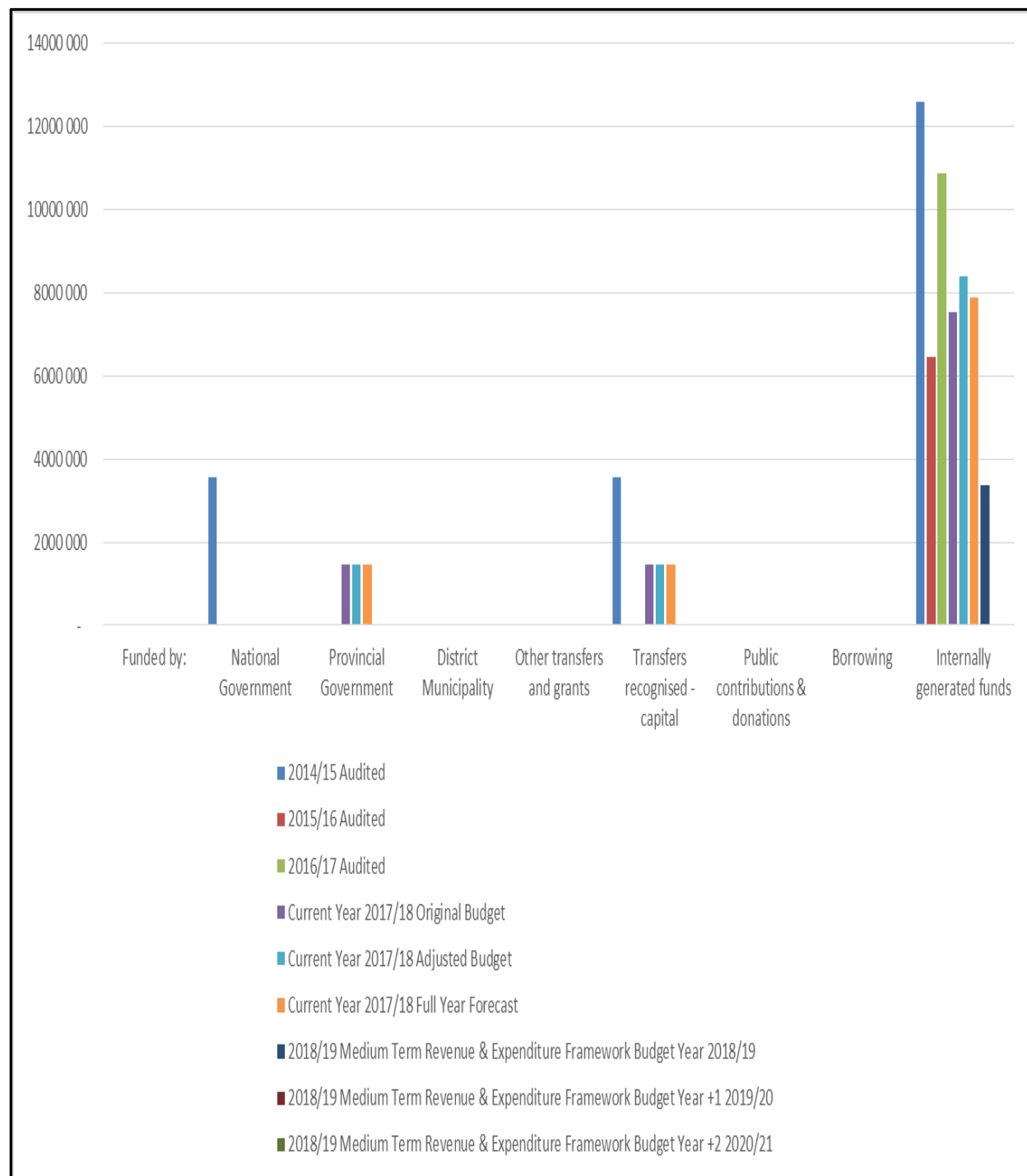


Figure 6 Sources of capital revenue for the 2018/19 financial year

Capital will be financed from internally generated funds.

The following table is a detailed analysis of the municipality's borrowing liability.

Table 29 MBRR Table SA 17 - Detail of borrowings

DC1 West Coast - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Parent municipality										
Annuity and Bullet Loans		72 738	57 245	40 243	40 242	40 242	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	72 738	57 245	40 243	40 242	40 242	-	-	-	-
Entities										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	72 738	57 245	40 243	40 242	40 242	-	-	-	-
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

The following graph illustrates the decrease in outstanding borrowing for the 2014/15 to 2020/21 period.

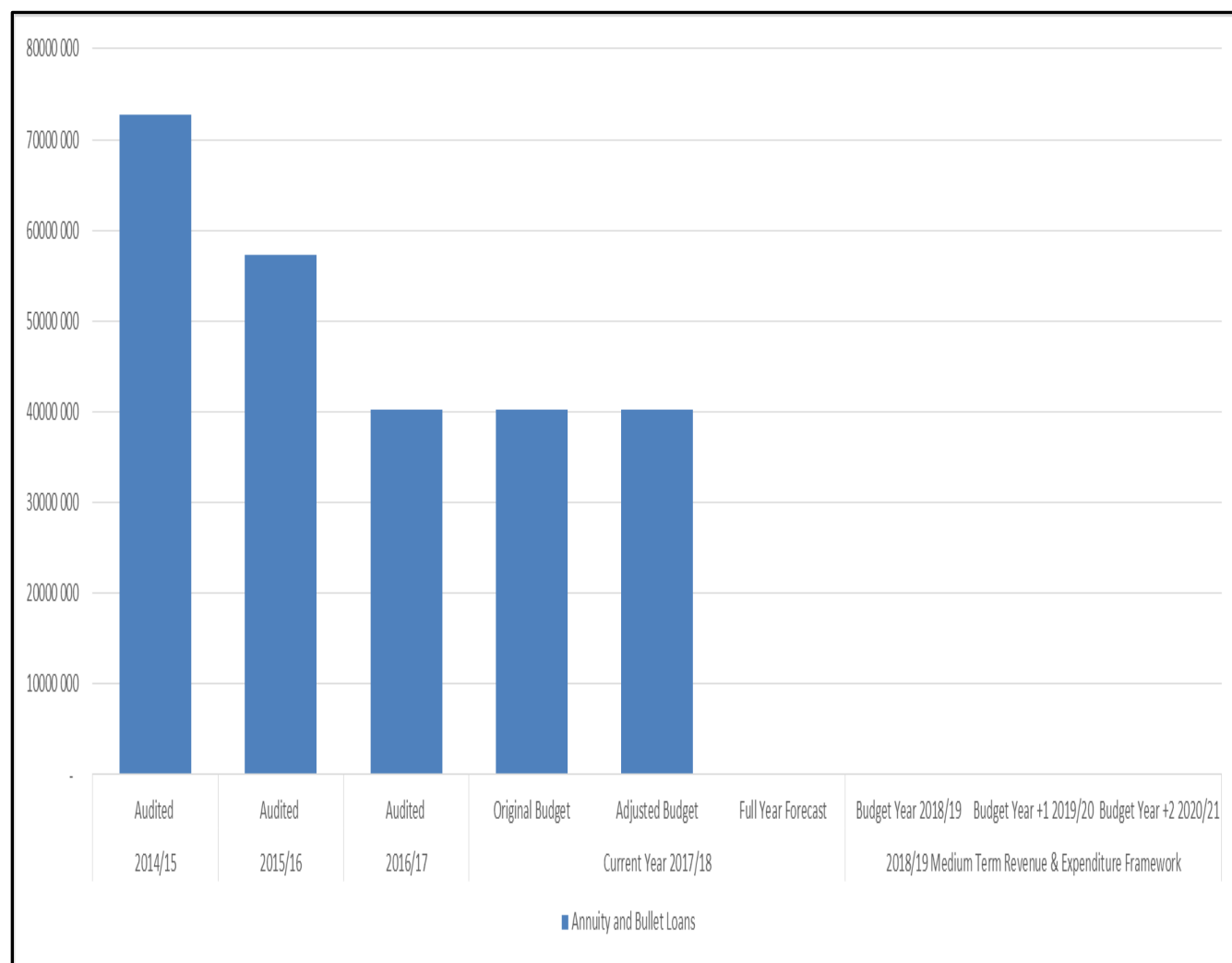


Figure 7 Growth in outstanding borrowing (long-term liabilities)

Due to the transfer of water services infrastructure assets and liabilities or borrowings to the respective local municipalities as at 30 June 2018 this budget does not provide for borrowings over the MTREF.

Table 30 MBRR Table SA 18 - Capital transfers and grants receipts

DC1 West Coast - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		80 010	86 138	86 658	89 875	89 875	89 875	93 010	96 005	99 690
Local Government Equitable Share		75 984	80 458	82 194	84 972	84 972	84 972	88 405	92 295	95 824
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 000	1 000	1 000
Municipal Systems Improvement		934	787	143	—	—	—	—	—	—
EPWP Incentive		1 000	1 000	1 036	1 100	1 100	1 100	1 047	—	—
Rural asset management system		—	2 199	1 980	2 553	2 553	2 553	2 558	2 710	2 866
		—	—	—	—	—	—	—	—	—
fresh water tanks		842	444	55	—	—	—	—	—	—
Provincial Government:		837	603	1 168	240	2 675	2 675	2 160	280	—
Finance Management Capacity Building		837	551	271	—	265	265	360	—	—
Capacity Building Health Services		—	51	129	—	264	264	—	—	—
Finance Management Support		—	—	744	240	2 071	2 071	280	280	—
Greenest Municipality Competition		—	—	25	—	75	75	—	—	—
Community Development Workers Support		—	—	—	—	—	—	37	—	—
Fire Services Capacity Building		—	—	—	—	—	—	1 483	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
Other grant providers:		—	1 386	1 091	—	1 010	1 010	—	—	—
Other		—	748	112	—	—	—	—	—	—
Working for water		—	638	979	—	1 010	1 010	—	—	—
Total Operating Transfers and Grants	5	80 847	88 127	88 917	90 115	93 559	93 559	95 170	96 285	99 690
Capital Transfers and Grants										
National Government:		3 571	—	—	—	—	—	—	—	—
Regional Bulk Infrastructure		3 571	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
Other capital transfers/grants [insert desc]		—	—	—	—	—	—	—	—	—
Provincial Government:		—	—	—	1 450	1 450	1 450	—	—	—
Fire Services Capacity Building Grant		—	—	—	1 450	1 450	1 450	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
0		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	3 571	—	—	1 450	1 450	1 450	—	—	—
TOTAL RECEIPTS OF TRANSFERS & GRANTS		84 418	88 127	88 917	91 565	95 009	95 009	95 170	96 285	99 690

1.13.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understanding for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table 31 MBRR Table A7 - Budget cash flow statement

DC1 West Coast - Table A7 Budgeted Cash Flows											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		107 439	113 875	114 321	123 020	115 689	115 689	115 689	99 240	106 076	113 005
Other revenue		129 173	144 420	111 869	127 486	142 255	142 255	142 255	128 106	134 443	141 100
Government - operating	1	84 418	88 624	88 917	90 115	93 559	93 559	93 559	95 170	96 285	99 690
Government - capital	1	-	-	-	1 450	1 450	1 450	1 450	-	-	-
Interest		13 526	17 176	20 727	13 942	13 942	13 942	13 942	14 010	14 010	14 011
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(265 199)	(306 038)	(294 886)	(324 339)	(332 851)	(312 252)	(312 252)	(321 031)	(346 256)	(366 678)
Finance charges		(10 454)	(8 943)	(7 276)	(8 455)	(8 455)	(8 032)	(8 032)	(162)	(173)	(182)
Transfers and Grants	1	-	-	-	(350)	(2 350)	(2 233)	(2 233)	(2 622)	(2 421)	(2 532)
NET CASH FROM/(USED) OPERATING ACTIVITIES		58 904	49 113	33 671	22 870	23 240	44 379	44 379	12 712	1 964	(1 584)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		695	251	176	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(16 155)	(6 419)	(10 836)	(8 965)	(9 835)	(9 343)	(9 343)	(3 187)	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 460)	(6 168)	(10 660)	(8 965)	(9 835)	(9 343)	(9 343)	(3 187)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(13 516)	(14 998)	(15 492)	(9 299)	(9 299)	(17 004)	(17 004)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(13 516)	(14 998)	(15 492)	(9 299)	(9 299)	(17 004)	(17 004)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		29 929	27 948	7 519	4 606	4 106	18 033	18 033	9 525	1 964	(1 584)
Cash/cash equivalents at the year begin:	2	169 038	198 967	226 915	226 915	226 915	234 434	234 434	252 467	261 992	263 956
Cash/cash equivalents at the year end:	2	198 967	226 915	234 434	231 521	231 021	252 467	252 467	261 992	263 956	262 372

The above table shows that cash and cash equivalents of the municipality equals a positive cash balance of R198.9 million in 2014/15 to R262.3 million in 2020/21.

1.13.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 64 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected).

Table 32 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

DC1 West Coast - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	198 967	226 915	234 434	231 521	231 021	252 467	252 467	261 992	263 956	262 372
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		198 967	226 915	234 434	231 521	231 021	252 467	252 467	261 992	263 956	262 372
Application of cash and investments											
Unspent conditional transfers		366	1 484	1 713	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	12 476	5 071	(13 620)	59 911	59 911	(1 375)	(1 375)	5 534	5 740	5 672
Other provisions		72 279	78 327	78 483	75 101	75 101	76 518	76 518	76 518	76 518	76 518
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		85 121	84 882	66 575	135 012	135 012	75 143	75 143	82 052	82 258	82 190
Surplus(shortfall)		113 847	142 033	167 859	96 509	96 009	177 324	177 324	179 940	181 698	180 182

From the above table it can be seen that the cash available total R179.9 million in the 2018/19 financial year and increases to R180.1 million by 2020/21. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued.
- There is no unspent borrowing from the previous financial years. In terms of the municipality's Borrowing and Investments Policy, borrowings are only drawn down once the expenditure has been incurred against the particular project. Unspent borrowing is ring-fenced and reconciled on a monthly basis to ensure no unnecessary liabilities are incurred.
- Against other provisions an amount R76.5 million has been provided for the MTREF. This liability is informed by, amongst others, the supplementary post-retirement medical liability. The actuarial valuations are done at each reporting date

It can be concluded that the municipality has a surplus against the cash backed and accumulated surpluses reconciliation. The 2018/19 MTREF has been informed by ensuring the financial plan meets the minimum requirements of the MFMA.

The following graph supplies an analysis of the activities relating cash and cash equivalent over a seven year perspective.

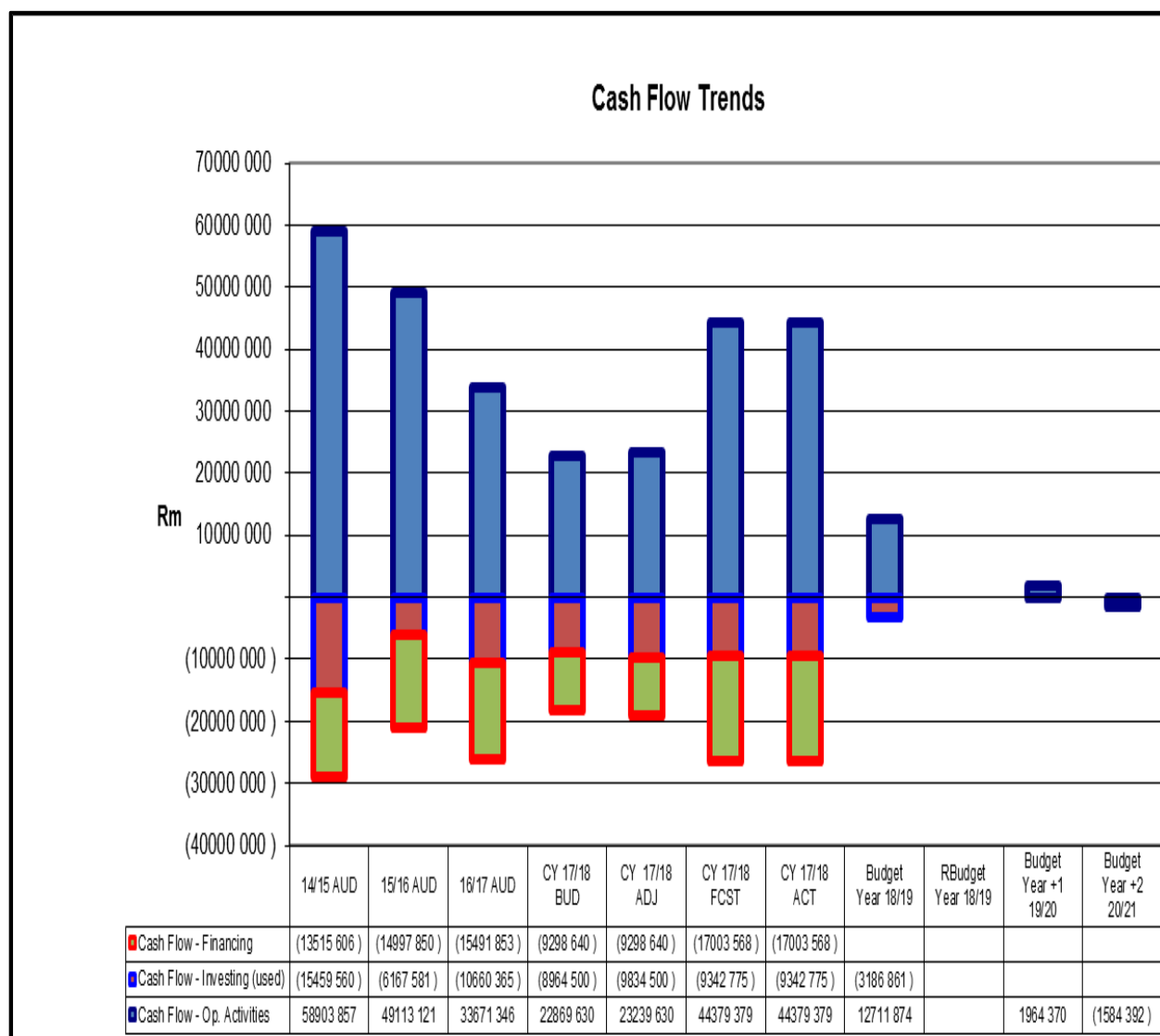


Figure 8 Cash and cash equivalents activities

1.13.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to

which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 33 MBRR SA10 – Funding compliance measurement

DC1 West Coast Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	198 967	226 915	234 434	231 521	231 021	252 467	252 467	261 992	263 956	262 372
Cash + investments at the yr end less applications - R'000	18(1)b	2	113 847	142 033	167 859	96 509	96 009	177 324	177 324	179 940	181 698	180 182
Cash year end/monthly employee/supplier payments	18(1)b	3	9.0	9.0	9.8	8.6	8.2	9.7	9.7	9.6	9.1	8.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	38 366	21 305	40 883	2 025	2 395	(219 472)	(219 472)	(2 124)	(6 339)	(9 888)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(0.0%)	(5.6%)	1.6%	(12.0%)	(6.0%)	(6.0%)	(20.2%)	0.9%	0.5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	101.1%	95.5%	89.5%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	1.3%	1.3%	1.3%	1.3%	0.8%	0.8%	0.7%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	99.7%	99.9%	100.0%	100.0%	100.0%	100.0%	95.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(18.2%)	144.5%	(85.5%)	0.0%	108.5%	0.0%	136.9%	24.2%	21.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	19.8%	3.3%	(39.1%)	0.0%	64.1%	0.0%	64.1%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	15.9%	26.6%	18.3%	3.3%	3.3%	12.7%	14.1%	14.9%	17.5%	20.5%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	37.3%	34.0%	34.0%	0.0%	0.0%	0.0%	0.0%

1.13.4.1 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

The forecasted cash and cash equivalents for the 2018/19 MTREF shows R261.9 million, R263.9 million and R262.3 million for each respective financial year.

1.13.4.2 Cash less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 16, on page 30. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

1.13.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the municipality to meet monthly payments as and when they fall due. Notably, the ratio is steady.

1.13.4.4 Surplus/deficit

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. For the 2018/19 MTREF the indicative outcome is a deficit of R2.1 million.

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

1.13.4.5 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 100 per cent for each of the respective financial years. Given that the assumed collection rate was based on a 97 per cent performance target, the cash flow statement has been conservatively determined. Should performance with the mid-year review and adjustments, be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

1.13.4.6 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment has to be increased to offset under-collection of billed revenues. Considering the municipality is a bulk water supplier to local municipalities this ratio is 0.8%.

1.13.4.7 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that debtors be paid within 30 days.

1.13.4.8 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. It can be seen that borrowing equates to 0 per cent of own funded capital.

1.13.4.9 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DORA) have been budgeted for. The municipality has budgeted for all transfers.

1.13.4.10 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

1.13.4.11 Repairs and maintenance expenditure level

This measure for 2018/19 is 14.9% and increases to 20.5% in 2020/21. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table 49 MBRR SA34c on page 78.

1.14 Expenditure on grants and reconciliations of unspent funds

Table 34 MBRR SA19 - Expenditure on transfers and grant programs

DC1 West Coast - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		80 010	86 138	86 658	89 875	89 875	89 875	93 010	96 005	99 690
Local Government Equitable Share		75 984	80 458	82 194	84 972	84 972	84 972	88 405	92 295	95 824
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 000	1 000	1 000
Municipal Systems Improvement		934	787	143	–	–	–	–	–	–
EPWP Incentive		1 000	1 000	1 036	1 100	1 100	1 100	1 047	–	–
Rural asset management system		–	2 199	1 980	2 553	2 553	2 553	2 558	2 710	2 866
		–	–	–	–	–	–	–	–	–
fresh water tanks		842	444	55	–	–	–	–	–	–
Provincial Government:		837	603	1 168	240	2 675	2 675	2 160	280	–
Finance Management Capacity Building		837	551	271	–	265	265	360	–	–
Capacity Building Health Services		–	51	129	–	264	264	–	–	–
Finance Management Support		–	–	744	240	2 071	2 071	280	280	–
Greenest Municipality Competition		–	–	25	–	75	75	–	–	–
Community Development Workers Support		–	–	–	–	–	–	37	–	–
Fire Services Capacity Building		–	–	–	–	–	–	1 483	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	1 386	1 091	–	1 010	1 010	–	–	–
Other		–	748	112	–	–	–	–	–	–
Working for water		–	638	979	–	1 010	1 010	–	–	–
Total operating expenditure of Transfers and Grants		80 847	88 127	88 917	90 115	93 559	93 559	95 170	96 285	99 690
Capital expenditure of Transfers and Grants										
National Government:		3 571	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure		3 571	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	1 450	1 450	1 450	–	–	–
Fire Services Capacity Building Grant		–	–	–	1 450	1 450	1 450	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		3 571	–	–	1 450	1 450	1 450	–	–	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		84 418	88 127	88 917	91 565	95 009	95 009	95 170	96 285	99 690

Table 35 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

DC1 West Coast - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		80 010	86 138	86 658	89 875	89 875	89 875	93 010	96 005	99 690
Conditions met - transferred to revenue		80 010	86 138	86 658	89 875	89 875	89 875	93 010	96 005	99 690
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		837	603	1 168	240	2 675	2 675	2 160	280	-
Conditions met - transferred to revenue		837	603	1 168	240	2 675	2 675	2 160	280	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	1 386	1 091	-	1 010	1 010	-	-	-
Conditions met - transferred to revenue		-	1 386	1 091	-	1 010	1 010	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		80 847	88 127	88 917	90 115	93 559	93 559	95 170	96 285	99 690
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		3 571	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		3 571	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	1 450	1 450	1 450	-	-	-
Conditions met - transferred to revenue		-	-	-	1 450	1 450	1 450	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		3 571	-	-	1 450	1 450	1 450	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		84 418	88 127	88 917	91 565	95 009	95 009	95 170	96 285	99 690
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

1.15 Councillor and employee benefits

Table 36 MBRR SA22 - Summary of councillor and staff benefits

DC1 West Coast - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4 783	4 431	4 409	4 671	4 671	4 437	4 611	4 888	5 181
Pension and UIF Contributions		241	274	224	228	228	217	236	250	265
Medical Aid Contributions		114	113	107	107	107	102	130	143	158
Motor Vehicle Allowance		482	488	611	726	726	690	726	769	816
Cellphone Allowance		218	243	283	271	271	257	299	317	336
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		45	604	—	—	—	—	—	—	—
Sub Total - Councillors		5 883	6 153	5 633	6 003	6 003	5 703	6 002	6 368	6 756
% increase	4		4.6%	(8.4%)	6.6%	—	(5.0%)	5.3%	6.1%	6.1%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 332	4 650	4 775	5 336	5 336	5 069	4 367	4 621	4 889
Pension and UIF Contributions		340	417	349	415	415	395	333	352	372
Medical Aid Contributions		117	127	137	145	145	138	155	171	188
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		246	263	160	320	320	304	364	385	407
Motor Vehicle Allowance	3	462	462	612	497	497	472	468	495	524
Cellphone Allowance	3	81	64	81	81	81	77	81	81	81
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	73	2	253	0	0	0	0	0	0
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	1 860	1 860	1 767	—	—	—
Sub Total - Senior Managers of Municipality		5 650	5 985	6 368	8 654	8 654	8 222	5 769	6 105	6 461
% increase	4		5.9%	6.4%	35.9%	—	(5.0%)	(29.8%)	5.8%	5.8%
Other Municipal Staff										
Basic Salaries and Wages		74 535	79 234	84 289	95 134	96 724	91 888	99 276	105 616	113 218
Pension and UIF Contributions		13 209	13 860	15 267	17 320	17 163	16 305	18 318	19 597	20 967
Medical Aid Contributions		4 163	5 407	6 557	8 021	7 889	7 495	7 268	7 995	8 794
Overtime		6 011	7 222	8 774	10 264	9 990	9 491	7 181	8 455	8 946
Performance Bonus		2 182	2 323	6 908	7 775	7 613	7 232	8 177	8 768	9 399
Motor Vehicle Allowance	3	6 659	6 692	6 617	7 323	7 286	6 921	7 607	8 234	8 785
Cellphone Allowance	3	849	838	785	608	659	626	686	686	686
Housing Allowances	3	480	1 252	1 245	1 442	1 442	1 369	1 416	1 498	1 584
Other benefits and allowances	3	6 253	11 547	9 989	3 851	3 515	3 340	10 684	11 162	11 670
Payments in lieu of leave		—	—	835	1 565	1 565	1 487	1 655	1 655	1 655
Long service awards		1 241	1 349	1 364	1 416	1 416	1 345	2 011	1 909	1 900
Post-retirement benefit obligations	6	11 403	10 324	6 986	4 699	4 699	4 464	5 103	5 123	5 146
Sub Total - Other Municipal Staff		126 985	140 048	149 615	159 417	159 961	151 963	169 383	180 700	192 750
% increase	4		10.3%	6.8%	6.6%	0.3%	(5.0%)	11.5%	6.7%	6.7%
Total Parent Municipality		138 518	152 186	161 616	174 074	174 618	165 888	181 154	193 172	205 967
			9.9%	6.2%	7.7%	0.3%	(5.0%)	9.2%	6.6%	6.6%
Board Members of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3	—	—	—	—	—	—	—	—	—
Cellphone Allowance	3	—	—	—	—	—	—	—	—	—
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities		—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Senior Managers of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3	—	—	—	—	—	—	—	—	—
Cellphone Allowance	3	—	—	—	—	—	—	—	—	—
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities		—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Other Staff of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3	—	—	—	—	—	—	—	—	—
Cellphone Allowance	3	—	—	—	—	—	—	—	—	—
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Total Municipal Entities		—	—	—	—	—	—	—	—	—
TOTAL SALARY, ALLOWANCES & BENEFITS										
		138 518	152 186	161 616	174 074	174 618	165 888	181 154	193 172	205 967
% increase	4		9.9%	6.2%	7.7%	0.3%	(5.0%)	9.2%	6.6%	6.6%
TOTAL MANAGERS AND STAFF	5,7	132 635	146 033	155 983	168 071	168 616	160 185	175 152	186 805	199 211

Table 37 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillor's/ senior managers)

DC1 West Coast - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		778 841	129 928	47 064			955 833
Chief Whip			-	-	-			-
Executive Mayor			500 565	44 336	201 205			746 106
Deputy Executive Mayor			475 510	-	97 944			573 454
Executive Committee			1 226 551	-	239 841			1 466 392
Total for all other councillors			1 629 473	192 406	438 714			2 260 593
Total Councillors	8	-	4 610 940	366 670	1 024 768			6 002 378
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 410 923	53 192	218 829	117 577		1 800 521
Chief Finance Officer			973 628	220 749	47 278	81 136		1 322 791
Director : Corporate and Community Services			932 510	161 328	140 898	77 709		1 312 445
Director : Technical Services			1 050 264	53 922	141 580	87 522		1 333 288
			-	-	-	-		-
			-	-	-	-		-
List of each official with packages >= senior manager								
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
Total Senior Managers of the Municipality	8,10	-	4 367 325	489 191	548 585	363 944		5 769 045
A Heading for Each Entity	6,7							
List each member of board by designation								
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
			-	-	-	-		-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	8 978 265	855 861	1 573 353	363 944		11 771 423

Table 38 MBRR SA24 – Summary of personnel numbers

DC1 West Coast - Supporting Table SA24 Summary of personnel numbers											
Summary of Personnel Numbers		Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			24	10	14	24	10	14	25	10	15
Board Members of municipal entities		4	-	-	-	-	-	-	-	-	-
Municipal employees		5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers		3	4	4	-	4	4	-	4	4	-
Other Managers		7	18	18	-	18	18	-	17	17	-
Professionals			185	183	176	185	183	176	262	179	83
Finance			22	22	5	22	22	5	26	24	2
Spatial/town planning			1	1	-	1	1	-	1	1	-
Information Technology			2	2	-	2	2	-	2	2	-
Roads			-	-	-	-	-	-	-	-	-
Electricity			-	-	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			160	158	171	160	158	171	233	152	81
Technicians			331	308	23	331	308	23	337	286	51
Finance			-	-	-	-	-	-	-	-	-
Spatial/town planning			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Roads			225	204	21	225	204	21	243	198	45
Electricity			-	-	-	-	-	-	94	88	6
Water			106	104	2	106	104	2	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)			-	-	-	-	-	-	-	-	-
Service and sales workers			-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers			-	-	-	-	-	-	-	-	-
Craft and related trades			-	-	-	-	-	-	-	-	-
Plant and Machine Operators			28	27	1	28	27	1	27	27	-
Elementary Occupations			-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS		9	590	550	214	590	550	214	672	523	149
% increase					-	-	-	-	13.9%	(4.9%)	(30.4%)
Total municipal employees headcount		6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount		8, 10	28	27	5	28	27	5	30	28	2
Human Resources personnel headcount		8, 10	6	5	1	6	5	1	5	5	-

Monthly targets for revenue, expenditure and cash flow

Table 39 MBRR SA25 - Budgeted monthly revenue and expenditure

DC1 West Coast - Supporting Table SA25 Budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Revenue By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		64	64	64	64	64	64	64	64	64	64	64	64	771	858	858
Service charges - water revenue		8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	98 327	105 077	112 006
Service charges - sanitation revenue		7	7	7	7	7	7	7	7	7	7	7	7	82	82	82
Service charges - refuse revenue		5	5	5	5	5	5	5	5	5	5	5	5	60	60	60
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		218	218	218	218	218	218	218	218	218	218	218	218	2 616	2 703	2 795
Interest earned - external investments		277	277	277	277	277	277	277	277	277	277	277	10 927	13 977	13 977	13 977
Interest earned - outstanding debtors		3	3	3	3	3	3	3	3	3	3	3	3	33	33	35
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
Licences and permits		20	20	20	20	20	20	20	20	20	20	20	20	235	236	237
Agency services		10 122	10 122	10 122	10 122	10 122	10 122	10 122	10 122	10 122	10 122	10 122	10 122	121 465	127 538	133 915
Transfers and subsidies		37 836	3 535	–	–	788	29 469	–	1 442	22 100	–	–	–	95 170	96 285	99 690
Other revenue		316	316	316	316	316	316	316	316	316	316	316	316	3 789	3 965	4 152
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		57 061	22 761	19 225	19 225	20 014	48 694	19 225	20 667	41 326	19 225	19 225	29 876	336 526	350 815	367 807
Expenditure By Type																
Employee related costs		13 221	13 221	13 221	13 221	20 862	13 221	13 221	13 221	14 664	13 221	13 221	20 632	175 152	186 805	199 211
Remuneration of councillors		500	500	500	500	500	500	500	500	500	500	500	500	6 002	6 368	6 756
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	800	800	800	800
Depreciation & asset impairment		619	619	619	619	619	619	619	619	619	619	619	619	7 427	7 503	7 503
Finance charges		14	14	14	14	14	14	14	14	14	14	14	14	165	173	182
Bulk purchases		1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	12 262	13 489	14 837
Other materials		4 629	4 629	4 629	4 629	4 629	4 629	4 629	4 629	4 629	4 629	4 629	4 630	55 552	56 502	58 242
Contracted services		1 710	1 710	1 710	1 710	1 710	1 710	1 710	1 710	1 710	1 710	1 710	1 710	20 517	21 325	22 011
Transfers and subsidies		223	223	223	223	223	223	223	223	223	223	223	223	2 675	2 421	2 532
Other expenditure		4 841	4 841	4 841	4 841	4 841	4 841	4 841	4 841	4 841	4 841	4 841	4 843	58 097	61 769	65 621
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		26 779	26 779	26 779	26 779	34 420	26 779	26 779	26 779	28 222	26 779	26 779	34 993	338 650	357 154	377 695
Surplus/(Deficit)		30 282	(4 019)	(7 554)	(7 554)	(14 407)	21 915	(7 554)	(6 112)	13 104	(7 554)	(7 554)	(5 117)	(2 124)	(6 339)	(9 888)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		30 282	(4 019)	(7 554)	(7 554)	(14 407)	21 915	(7 554)	(6 112)	13 104	(7 554)	(7 554)	(5 117)	(2 124)	(6 339)	(9 888)
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	30 282	(4 019)	(7 554)	(7 554)	(14 407)	21 915	(7 554)	(6 112)	13 104	(7 554)	(7 554)	(5 117)	(2 124)	(6 339)	(9 888)

Table 40 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

DC1 West Coast - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																	
Description		Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote																	
Vote 1 - EXECUTIVE AND COUNCIL			-	-	-	-	37	-	-	360	-	-	-	-	397	-	-
Vote 2 - FINANCE			31 693	611	611	611	891	24 677	611	611	18 659	611	611	11 261	91 457	93 773	95 706
Vote 3 - ADMINISTRATION			6 783	1 774	30	30	501	5 432	30	344	4 082	30	30	(1 017)	18 047	18 337	19 864
Vote 4 - TECHNICAL			8 459	10 250	8 459	8 459	8 459	8 459	8 459	9 227	8 459	8 459	8 459	9 506	105 114	111 120	118 276
Vote 5 - AGENCIES			10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	121 512	127 585	133 962
Vote 6 - COMMUNITY SAFETY			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRCITY			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote			57 061	22 761	19 225	19 225	20 014	48 694	19 225	20 667	41 326	19 225	19 225	29 876	336 526	350 815	367 807
Expenditure by Vote to be appropriated																	
Vote 1 - EXECUTIVE AND COUNCIL			2 255	2 255	2 255	2 255	3 069	2 255	2 255	2 255	2 255	2 255	2 256	27 871	29 248	30 767	
Vote 2 - FINANCE			1 123	1 123	1 123	1 123	1 456	1 123	1 123	1 123	1 123	1 123	7 177	19 865	21 019	22 092	
Vote 3 - ADMINISTRATION			5 775	5 775	5 775	5 775	8 315	5 775	5 775	5 775	5 775	5 775	5 776	71 837	75 268	80 096	
Vote 4 - TECHNICAL			7 831	7 831	7 831	7 831	9 611	7 831	7 831	7 831	7 831	7 831	9 646	97 565	104 033	110 778	
Vote 5 - AGENCIES			9 796	9 796	9 796	9 796	11 970	9 796	9 796	9 796	11 239	9 796	10 138	121 512	127 585	133 962	
Vote 6 - COMMUNITY SAFETY			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - SPORT AND RECREATION			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - ROADS TRANSPORT			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - WATER			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - GOVERNANCE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - ELECTRCITY			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - WASTE WATER MANAGEMENT			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - WASTE MANAGEMENT			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - OTHER			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - HOUSING			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote			26 779	26 779	26 779	26 779	34 420	26 779	26 779	26 779	28 222	26 779	26 779	34 993	338 650	357 154	377 695
Surplus/(Deficit) before assoc.			30 282	(4 019)	(7 554)	(7 554)	(14 407)	21 915	(7 554)	(6 112)	13 104	(7 554)	(7 554)	(5 117)	(2 124)	(6 339)	(9 888)
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		1	30 282	(4 019)	(7 554)	(7 554)	(14 407)	21 915	(7 554)	(6 112)	13 104	(7 554)	(7 554)	(5 117)	(2 124)	(6 339)	(9 888)

Table 41 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

DC1 West Coast - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional																
<i>Governance and administration</i>		31 640	557	557	557	837	24 623	557	917	18 606	557	557	11 207	91 175	93 090	94 887
Executive and council		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance and administration		31 640	557	557	557	837	24 623	557	917	18 606	557	557	11 207	91 175	93 090	94 887
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		7 102	2 093	349	349	820	5 751	349	(0)	314	314	314	5 169	22 922	22 357	24 086
Community and social services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sport and recreation		321	321	321	321	321	321	321	321	321	321	321	321	3 849	4 041	4 243
Public safety		3 387	1 493	10	10	10	2 712	10	10	2 036	10	10	10	9 712	9 119	9 885
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		3 394	279	18	18	489	2 719	18	(332)	(2 043)	(18)	(18)	4 838	9 361	9 198	9 958
<i>Economic and environmental services</i>		10 126	10 126	10 126	10 126	10 163	10 126	10 126	10 126	10 126	10 126	10 126	12 684	124 107	130 295	136 828
Planning and development		—	—	—	—	37	—	—	—	—	—	—	—	37	—	—
Road transport		10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	12 684	124 070	130 295	136 828
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	98 322	105 073	112 007
Energy sources		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water management		8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	98 322	105 073	112 007
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Other</i>		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Functional		57 061	20 970	19 225	19 225	20 014	48 694	19 225	19 236	37 239	19 190	19 190	37 254	336 526	350 815	367 807
Expenditure - Functional																
<i>Governance and administration</i>		3 030	3 030	3 030	3 030	3 288	3 030	3 030	3 030	3 030	3 030	3 030	9 789	43 374	45 634	48 015
Executive and council		889	889	889	889	1 056	889	889	889	889	889	889	889	10 833	11 438	12 058
Finance and administration		2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	8 764	30 810	32 344	33 974
Internal audit		137	137	137	137	228	137	137	137	137	137	137	137	1 731	1 852	1 983
<i>Community and public safety</i>		5 673	5 673	5 673	5 673	8 133	5 673	5 673	5 673	5 673	5 673	5 673	5 674	70 534	73 891	78 655
Community and social services		187	187	187	187	234	187	187	187	187	187	187	187	2 286	2 352	2 422
Sport and recreation		489	489	489	489	633	489	489	489	489	489	489	489	6 008	6 561	6 958
Public safety		3 062	3 062	3 062	3 062	4 356	3 062	3 062	3 062	3 062	3 062	3 062	3 062	38 038	40 460	43 355
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		1 936	1 936	1 936	1 936	2 910	1 936	1 936	1 936	1 936	1 936	1 936	1 936	24 202	24 517	25 920
<i>Economic and environmental services</i>		10 754	10 754	10 754	10 754	13 324	10 754	10 754	10 754	12 197	10 754	10 754	11 096	133 408	140 129	147 186
Planning and development		745	745	745	745	1 141	745	745	745	745	745	745	746	9 339	9 834	10 358
Road transport		10 009	10 009	10 009	10 009	12 183	10 009	10 009	10 009	11 452	10 009	10 009	10 351	124 070	130 295	136 828
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		7 060	7 060	7 060	7 060	8 577	7 060	7 060	7 060	7 060	7 060	7 060	8 876	88 056	94 014	100 201
Energy sources		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water management		7 060	7 060	7 060	7 060	8 577	7 060	7 060	7 060	7 060	7 060	7 060	8 876	88 056	94 014	100 201
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Other</i>		262	262	262	262	392	262	262	262	262	262	262	262	3 277	3 487	3 639
Total Expenditure - Functional		26 779	26 779	26 779	26 779	33 716	26 779	26 779	26 779	28 222	26 779	26 779	35 697	338 650	357 154	377 695
Surplus/(Deficit) before assoc.		30 282	(5 809)	(7 554)	(7 554)	(13 702)	21 915	(7 554)	(7 543)	9 017	(7 589)	(7 589)	1 556	(2 124)	(6 339)	(9 888)
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	30 282	(5 809)	(7 554)	(7 554)	(13 702)	21 915	(7 554)	(7 543)	9 017	(7 589)	(7 589)	1 556	(2 124)	(6 339)	(9 888)

Table 42 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

DC1 West Coast - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		-	26	-	-	-	10	-	-	-	-	-	-	36	-	-
Vote 2 - FINANCE		-	13	60	13	-	16	-	400	-	-	-	-	502	-	-
Vote 3 - ADMINISTRATION		60	110	208	60	92	911	60	60	860	60	60	60	2 597	-	-
Vote 4 - TECHNICAL		-	-	-	100	-	-	119	-	-	-	-	-	219	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	60	149	268	173	92	937	179	460	860	60	60	60	3 355	-	-
Total Capital Expenditure	2	60	149	268	173	92	937	179	460	860	60	60	60	3 355	-	-

Table 43 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

DC1 West Coast - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital Expenditure - Functional	1															
Governance and administration																
Executive and council		-	65	112	-	-	26	-	400	-	-	-	-	603	-	-
Finance and administration		-	14	-	-	-	-	-	-	-	-	-	-	14	-	-
Internal audit		-	51	112	-	-	26	-	400	-	-	-	-	589	-	-
Community and public safety																
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	13	44	13	-	-	-	-	-	-	-	-	219	-	-
Public safety		60	60	112	60	60	841	60	60	60	60	60	60	1 548	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	32	70	-	-	800	-	-	-	902	-	-
Economic and environmental services																
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services																
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other																
Total Capital Expenditure - Functional	2	60	149	268	173	92	937	179	460	860	60	60	60	3 355	-	-
Funded by:																
National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital																
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		60	149	268	173	92	937	179	460	860	60	60	60	3 355	-	-
Total Capital Funding		60	149	268	173	92	937	179	460	860	60	60	60	3 355	-	-

Table 44 MBRR SA30 - Budgeted monthly cash flow

DC1 West Coast - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source													1		
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	64	64	64	64	64	64	64	64	64	64	64	64	771	858	858
Service charges - water revenue	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	8 194	98 327	105 077	112 006
Service charges - sanitation revenue	7	7	7	7	7	7	7	7	7	7	7	7	82	82	82
Service charges - refuse revenue	5	5	5	5	5	5	5	5	5	5	5	5	60	60	60
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	218	218	218	218	218	218	218	218	218	218	218	218	2 616	2 703	2 795
Interest earned - external investments	277	277	277	277	277	277	277	277	277	277	277	10 927	13 977	13 977	13 977
Interest earned - outstanding debtors	3	3	3	3	3	3	3	3	3	3	3	3	33	33	35
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
Licences and permits	20	20	20	20	20	20	20	20	20	20	20	20	235	236	237
Agency services	10 122	10 122	10 122	10 122	10 122	10 122	10 122	10 122	10 122	10 122	10 122	10 122	121 465	127 538	133 915
Transfer receipts - operational	37 836	3 535	–	–	788	29 469	–	1 442	22 100	–	–	–	95 170	96 285	99 690
Other revenue	316	316	316	316	316	316	316	316	316	316	316	316	3 789	3 965	4 152
Cash Receipts by Source	57 061	22 761	19 225	19 225	20 014	48 694	19 225	20 667	41 326	19 225	19 225	29 876	336 526	350 815	367 807
Other Cash Flows by Source															
Transfer receipts - capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivable	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	57 061	22 761	19 225	19 225	20 014	48 694	19 225	20 667	41 326	19 225	19 225	29 876	336 526	350 815	367 807
Cash Payments by Type															
Employee related costs	13 221	13 221	13 221	13 221	20 862	13 221	13 221	13 221	14 664	13 221	13 221	17 129	171 649	186 805	199 211
Remuneration of councillors	500	500	500	500	500	500	500	500	500	500	500	380	5 882	6 368	6 756
Finance charges	14	14	14	14	14	14	14	14	14	14	14	10	162	173	182
Bulk purchases - Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Water & Sewer	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	777	12 017	13 489	14 837
Other materials	4 629	4 629	4 629	4 629	4 629	4 629	4 629	4 629	4 629	4 629	4 629	3 519	54 441	56 502	58 242
Contracted services	1 710	1 710	1 710	1 710	1 710	1 710	1 710	1 710	1 710	1 710	1 710	1 300	20 106	21 325	22 011
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	223	223	223	223	223	223	223	223	223	223	223	169	2 622	2 421	2 532
Other expenditure	4 841	4 841	4 841	4 841	4 841	4 841	4 841	4 841	4 841	4 841	4 841	3 681	56 935	61 769	65 621
Cash Payments by Type	26 160	26 160	26 160	26 160	33 801	26 160	26 160	26 160	27 603	26 160	26 160	26 965	323 814	348 850	369 391
Other Cash Flows/Payments by Type															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	3 187	3 187	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flow s/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	26 160	26 160	26 160	26 160	33 801	26 160	26 160	26 160	27 603	26 160	26 160	30 152	327 001	348 850	369 391
NET INCREASE/(DECREASE) IN CASH HELD	30 901	(3 400)	(6 935)	(6 935)	(13 788)	22 534	(6 935)	(5 493)	13 723	(6 935)	(6 935)	(276)	9 525	1 964	(1 584)
Cash/cash equivalents at the month/year begin:	252 467	283 368	279 968	273 033	266 098	252 310	274 844	267 909	262 416	276 138	269 203	262 268	252 467	261 992	263 956
Cash/cash equivalents at the month/year end:	283 368	279 968	273 033	266 098	252 310	274 844	267 909	262 416	276 138	269 203	262 268	261 992	261 992	263 956	262 372

1.16 Annual budgets and SDBIPs – internal departments

1.16.1 Technical Services Department – Vote 4

The department is primarily responsible for the distribution of bulk water, which includes the purification of raw water, maintenance of the reticulation network and implementation of the departmental capital programme.

Table 45 Water Services Department – total operating revenue, total expenditure by type and total capital expenditure

	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
Vote Description	Audited	Audited	Audited	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote									
Vote 4 - TECHNICAL	114 446 516	119 078 967	119 948 988	127 790 280	122 339 126	122 339 126	105 113 570	111 119 599	118 275 955
Total Revenue by Vote	114 446 516	119 078 967	119 948 988	127 790 280	122 339 126	122 339 126	105 113 570	111 119 599	118 275 955
Expenditure by Vote to be appropriated									
Vote 4 - TECHNICAL	88 461 921	114 524 068	93 470 478	122 430 280	116 143 116	350 427 083	97 565 306	104 033 397	110 778 285
Total Expenditure by Vote	88 461 921	114 524 068	93 470 478	122 430 280	116 143 116	350 427 083	97 565 306	104 033 397	110 778 285
Surplus/(Deficit) for the year	25 984 595	4 554 899	26 478 510	5 360 010	6 196 010	-228 087 957	7 548 264	7 086 202	7 497 670

Table 46 Technical Services Department – Performance objectives and indicators. This table will be adjusted in the final budget.

DC1 West Coast - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 3 - TRADING SERVICES										
Function 1 - Water Management										
Sub-function 1 - Water Distribution										
Limit average % water loss for last 12 months to less than 7.5% ((Number of Kiloliters Water Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purified × 100)		4.96%	7.04%	8.18%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
95% of the water capital budget spent by 30 June 2018 ((Actual expenditure divided by the total approved budget) × 100)		109.00%	99.57%	94.84%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Sub-function 2 - Water Treatment										
Comply 100% with water quality parameters as per SANS 241 physical and micro parameters for West Coast Bulk Water Supply during the 2017/18 financial year		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

There are currently no unfilled positions in the top management structure of the Water Services Department. The top management structure consists of the Director, senior manager and 1 professional engineer.

The departmental strategy is ensuring the economic value and useful life of the water reticulation network and infrastructure is maintained.

The departmental revenue base is primarily informed by the sale of water of which budget appropriation for the 2018/19 financial year is R105.1 million and increases to R118.2 million by 2020/21 and has been informed by a collection rate of 97 per cent.

The reduction of distribution losses is considered a priority and hence the departmental objectives and targets. Past performance has been steady with a total distribution loss of 2.68 per cent in 2016/17.

1.17 Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

1.18 Capital expenditure details

The following five tables' present details of the municipality's capital expenditure program, firstly on new assets, renewal of existing assets, repair and maintenance of assets, depreciation of assets then on the upgrading of existing assets.

Table 47 MBRR SA 34a - Capital expenditure on new assets by asset class

DC1 West Coast - Supporting Table SA34a Capital expenditure on new assets by asset class											
Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			8 978	2 896	3 753	--	--	--	--	--	--
Roads Infrastructure			--	--	--	--	--	--	--	--	--
Roads			--	--	--	--	--	--	--	--	--
Road Structures			--	--	--	--	--	--	--	--	--
Road Furniture			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Storm water Infrastructure			--	--	--	--	--	--	--	--	--
Drainage Collection			--	--	--	--	--	--	--	--	--
Storm water Conveyance			--	--	--	--	--	--	--	--	--
Attenuation			--	--	--	--	--	--	--	--	--
Electrical Infrastructure			--	--	--	--	--	--	--	--	--
Power Plants			--	--	--	--	--	--	--	--	--
HV Substations			--	--	--	--	--	--	--	--	--
HV Switching Station			--	--	--	--	--	--	--	--	--
HV Transmission Conductors			--	--	--	--	--	--	--	--	--
MV Substations			--	--	--	--	--	--	--	--	--
MV Switching Stations			--	--	--	--	--	--	--	--	--
MV Networks			--	--	--	--	--	--	--	--	--
LV Networks			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Water Supply Infrastructure			8 978	2 896	3 753	--	--	--	--	--	--
Dams and Weirs			401	--	--	--	--	--	--	--	--
Boreholes			--	--	--	--	--	--	--	--	--
Reservoirs			--	--	--	--	--	--	--	--	--
Pump Stations			--	--	--	--	--	--	--	--	--
Water Treatment Works			1 991	2 432	--	--	--	--	--	--	--
Bulk Mains			--	--	--	--	--	--	--	--	--
Distribution			6 586	463	3 753	--	--	--	--	--	--
Distribution Points			--	--	--	--	--	--	--	--	--
PRV Stations			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Sanitation Infrastructure			--	--	--	--	--	--	--	--	--
Pump Station			--	--	--	--	--	--	--	--	--
Retiulation			--	--	--	--	--	--	--	--	--
Waste Water Treatment Works			--	--	--	--	--	--	--	--	--
Outfall Sewers			--	--	--	--	--	--	--	--	--
Toilet Facilities			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure			--	--	--	--	--	--	--	--	--
Landfill Sites			--	--	--	--	--	--	--	--	--
Waste Transfer Stations			--	--	--	--	--	--	--	--	--
Waste Processing Facilities			--	--	--	--	--	--	--	--	--
Waste Drop-off Points			--	--	--	--	--	--	--	--	--
Waste Separation Facilities			--	--	--	--	--	--	--	--	--
Electricity Generation Facilities			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Rail Infrastructure			--	--	--	--	--	--	--	--	--
Rail Lines			--	--	--	--	--	--	--	--	--
Rail Structures			--	--	--	--	--	--	--	--	--
Rail Furniture			--	--	--	--	--	--	--	--	--
Drainage Collection			--	--	--	--	--	--	--	--	--
Storm water Conveyance			--	--	--	--	--	--	--	--	--
Attenuation			--	--	--	--	--	--	--	--	--
MV Substations			--	--	--	--	--	--	--	--	--
LV Networks			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Coastal Infrastructure			--	--	--	--	--	--	--	--	--
Sand Pumps			--	--	--	--	--	--	--	--	--
Piers			--	--	--	--	--	--	--	--	--
Revetments			--	--	--	--	--	--	--	--	--
Promenades			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure			--	--	--	--	--	--	--	--	--
Data Centres			--	--	--	--	--	--	--	--	--
Cone Layers			--	--	--	--	--	--	--	--	--
Distribution Layers			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Community Assets			--	--	373	--	--	--	--	--	--
Community Facilities			--	--	373	--	--	--	--	--	--
Halls			--	--	--	--	--	--	--	--	--
Centres			--	--	--	--	--	--	--	--	--
Crèches			--	--	--	--	--	--	--	--	--
Clinics/Care Centres			--	--	--	--	--	--	--	--	--
Fire/Ambulance Stations			--	--	373	--	--	--	--	--	--
Testing Stations			--	--	--	--	--	--	--	--	--
Museums			--	--	--	--	--	--	--	--	--
Galleries			--	--	--	--	--	--	--	--	--
Theatres			--	--	--	--	--	--	--	--	--
Libraries			--	--	--	--	--	--	--	--	--
Cemeteries/Crematoria			--	--	--	--	--	--	--	--	--
Police			--	--	--	--	--	--	--	--	--
Parks			--	--	--	--	--	--	--	--	--
Public Open Space			--	--	--	--	--	--	--	--	--
Nature Reserves			--	--	--	--	--	--	--	--	--
Public Ablution Facilities			--	--	--	--	--	--	--	--	--
Markets			--	--	--	--	--	--	--	--	--
Stalls			--	--	--	--	--	--	--	--	--
Abattoirs			--	--	--	--	--	--	--	--	--
Airports			--	--	--	--	--	--	--	--	--
Taxi Ranks/Bus Terminals			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities			--	--	--	--	--	--	--	--	--
Indoor Facilities			--	--	--	--	--	--	--	--	--
Outdoor Facilities			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Heritage assets			--	--	--	--	--	--	--	--	--
Monuments			--	--	--	--	--	--	--	--	--
Historic Buildings			--	--	--	--	--	--	--	--	--
Works of Art			--	--	--	--	--	--	--	--	--
Conservation Areas			--	--	--	--	--	--	--	--	--
Other Heritage			--	--	--	--	--	--	--	--	--
Investment properties			--	17	--	--	--	--	--	--	--
Revenue Generating			--	17	--	--	--	--	--	--	--
Improved Property			--	--	--	--	--	--	--	--	--
Unimproved Property			--	--	--	--	--	--	--	--	--
Non-revenue Generating			--	--	--	--	--	--	--	--	--
Improved Property			--	--	--	--	--	--	--	--	--
Unimproved Property			--	--	--	--	--	--	--	--	--
Other assets			1	--	212	86	86	82	715	--	--
Operational Buildings			1	--	92	86	86	82	715	--	--
Municipal Offices			--	--	92	86	86	82	715	--	--
Pay/Enquiry Points			--	--	--	--	--	--	--	--	--
Building Plan Offices			--	--	--	--	--	--	--	--	--
Workshops			--	--	--	--	--	--	--	--	--
Yards			--	--	--	--	--	--	--	--	--
Stores			--	--	--	--	--	--	--	--	--
Laboratories			--	--	--	--	--	--	--	--	--
Training Centres			--	--	--	--	--	--	--	--	--
Manufacturing Plant			--	--	--	--	--	--	--	--	--
Depots			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Housing			--	--	120	--	--	--	--	--	--
Staff Housing			--	--	120	--	--	--	--	--	--
Social Housing			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets			--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets			--	--	--	--	--	--	--	--	--
Intangible Assets			--	31	--	500	500	475	800	--	--
Servitudes			--	--	--	--	--	--	--	--	--
Licences and Rights			--	31	--	500	500	475	800	--	--
Water Rights			--	--	--	--	--	--	--	--	--
Effluent Licences			--	--	--	--	--	--	--	--	--
Solid Waste Licences			--	--	--	--	--	--	--	--	--
Computer Software and Applications			--	31	--	500	500	475	800	--	--
Local Settlement Software Applications			--	--	--	--	--	--	--	--	--
Unspecified			--	--	--	--	--	--	--	--	--
Computer Equipment			410	495	314	337	337	320	702	--	--
Computer Equipment			410	495	314	337	337	320	702	--	--
Furniture and Office Equipment			41	37	73	109	109	104	168	--	--
Furniture and Office Equipment			--	--	37	73	109	109	168	--	--
Machinery and Equipment			1 856	2 278	4 566	2 387	2 387	2 268	345	--	--
Machinery and Equipment			1 856	2 278	4 566	2 387	2 387	2 268	345	--	--
Transport Assets			4 869	685	1 562	2 200	3 070	2 917	625	--	--
Transport Assets			4 869	685	1 562	2 200	3 070	2 917	625	--	--
Libraries			--	--	--	--	--	--	--	--	--
Libraries			--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals			--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals			--	--	--	--	--	--	--	--	--
Total Capital Expenditure on new assets		1	16 155	6 440	10 852	5 620	6 490	6 165	3 355	--	--

Table 48 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

DC1 West Coast - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class											
R thousand	Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure											
	Roads Infrastructure					3 255	3 255	3 092			
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure					3 255	3 255	3 092			
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations					220	220	209			
	Water Treatment Works										
	Bulk Mains					1 350	1 350	1 283			
	Distribution					1 685	1 685	1 601			
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
Community Assets											
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
Heritage assets											
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
Investment properties											
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
Other assets											
	Operational Buildings					90	90	86			
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing					90	90	86			
	Staff Housing					90	90	86			
	Social Housing										
	Capital Spares										
Biological or Cultivated Assets											
	Biological or Cultivated Assets										
Intangible Assets											
	Service Rights										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
Computer Equipment											
	Computer Equipment										
Furniture and Office Equipment											
	Furniture and Office Equipment										
Machinery and Equipment											
	Machinery and Equipment										
Transport Assets											
	Transport Assets										
Libraries											
	Libraries										
Zoo's, Marine and Non-biological Animals											
	Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing											
1			—	—	—	3 345	3 345	3 178	—	—	—
Renewal of Existing Assets as % of total capex			0.0%	0.0%	0.0%	37.3%	34.0%	34.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"			0.0%	0.0%	0.0%	24.0%	24.0%	24.0%	0.0%	0.0%	0.0%

Table 49 MBRR SA34c - Repairs and maintenance expenditure by asset class

DC1 West Coast - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Repairs and maintenance expenditure by Asset Class/Subclass										
Infrastructure		45 302	82 902	55 590	3 140	3 140	2 983	3 425	3 480	3 619
Roads Infrastructure		41 852	74 988	46 760	200	200	150	-	-	-
Roads		41 852	74 988	46 760	200	200	150	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3 450	7 914	8 830	2 940	2 940	2 793	3 425	3 480	3 619
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	730	730	694	856	797	829
Water Treatment Works		-	-	-	1 640	1 640	1 558	1 952	2 033	2 115
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 450	7 914	8 830	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	670	670	642	617	649	676
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	267	267	253	278	291	303
Community Facilities		-	-	-	267	267	253	278	291	303
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	267	267	253	278	291	303
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Abolition Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment Properties		442	-	-	-	-	-	-	-	-
Revenue Generating		442	-	-	-	-	-	-	-	-
Improved Property		442	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		456	1 953	1 438	2 782	2 782	2 643	3 204	3 589	3 704
Operational Buildings		456	1 953	1 438	2 782	2 782	2 643	3 204	3 589	3 704
Municipal Offices		456	1 953	1 438	2 782	2 782	2 643	3 204	3 589	3 704
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	6	4	4	4	10	10	10
Computer Equipment		-	-	6	4	4	4	10	10	10
Furniture and Office Equipment		-	53	46	52	52	49	41	42	43
Furniture and Office Equipment		-	53	46	52	52	49	41	42	43
Machinery and Equipment		2 453	671	1 365	1 222	1 222	1 161	1 133	1 275	1 346
Machinery and Equipment		2 453	671	1 365	1 222	1 222	1 161	1 133	1 275	1 346
Transport Assets		7 438	1 690	956	3 132	3 132	2 976	3 108	3 217	3 333
Transport Assets		7 438	1 690	956	3 132	3 132	2 976	3 108	3 217	3 333
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	56 091	87 288	59 402	10 598	10 598	10 068	11 198	11 904	12 358
R&M as a % of PPE		15.9%	26.6%	18.3%	3.3%	3.3%	12.7%	14.1%	16.9%	18.2%
R&M as % Operating Expenditure		19.1%	24.6%	18.5%	3.0%	2.9%	1.7%	1.9%	3.5%	3.5%

Table 50 MBRR SA34d – Depreciation by asset class

DC1 West Coast - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Depreciation by Asset Class/Sub-class										
Infrastructure		6 206	6 407	6 481	6 472	6 472	6 148	79	79	79
Roads Infrastructure		6	—	—	—	—	—	33	33	33
Roads		—	—	—	—	—	—	—	—	—
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	51	51	48	11	11	11
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	51	51	48	11	11	11
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		6 095	6 407	6 404	6 421	6 421	6 100	34	34	34
Dams and Weirs		2	23	23	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		527	700	676	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		5 566	5 684	5 706	6 421	6 421	6 100	34	34	34
Distribution		—	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		106	—	77	—	—	—	—	—	—
Pump Station		—	—	—	—	—	—	—	—	—
Retreatment		—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		106	—	77	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Landfill Sites		—	—	—	—	—	—	—	—	—
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		—	1 809	1 813	—	—	—	—	—	—
Community Facilities		—	1 809	1 813	—	—	—	—	—	—
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
First Aid Ambulance Stations		—	1 809	1 813	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Abution Facilities		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
Investment properties		35	33	33	33	33	32	33	33	33
Revenue Generating		35	33	33	33	33	32	33	33	33
Improved Property		—	33	33	33	33	32	33	33	33
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		1 624	876	878	2 732	2 732	2 595	2 404	2 480	2 480
Operational Buildings		1 624	876	878	2 732	2 732	2 595	2 404	2 480	2 480
Municipal Offices		1 624	876	878	2 732	2 732	2 595	2 404	2 480	2 480
Pay/Equity Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		534	484	487	487	487	462	539	539	539
Service Rights		534	484	487	487	487	462	539	539	539
Licences and Rights		—	—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licences		—	—	—	—	—	—	—	—	—
Solid Waste Licences		—	—	—	—	—	—	—	—	—
Computer Software and Applications		534	484	487	487	487	462	539	539	539
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Consumer Equipment		522	534	597	572	572	543	107	107	107
Computer Equipment		522	534	597	572	572	543	107	107	107
Furniture and Office Equipment		218	187	217	327	327	310	1 172	1 172	1 172
Furniture and Office Equipment		218	187	217	327	327	310	1 172	1 172	1 172
Machinery and Equipment		1 246	1 318	1 663	1 302	1 302	1 237	1 490	1 490	1 490
Machinery and Equipment		1 246	1 318	1 663	1 302	1 302	1 237	1 490	1 490	1 490
Transport Assets		2 312	1 949	2 086	1 995	1 995	1 895	1 604	1 604	1 604
Transport Assets		2 312	1 949	2 086	1 995	1 995	1 895	1 604	1 604	1 604
Libraries		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Depreciation	1	12 695	13 598	14 254	13 919	13 919	13 223	7 427	7 503	7 503

Table 51 MBRR SA34e - Capital expenditure on the upgrading of existing assets by asset class

DC1 West Coast - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class											
R thousand	Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure											
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Crematoriums/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment										
	Furniture and Office Equipment										
	Furniture and Office Equipment										
	Machinery and Equipment										
	Machinery and Equipment										
	Transport Assets										
	Transport Assets										
	Libraries										
	Libraries										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on upgrading of existing assets	1									
	Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Upgrading of Existing Assets as % of deprec		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table 52 MBRR SA35 - Future financial implications of the capital budget

DC1 West Coast - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
R thousand								
Capital expenditure	1							
Vote 1 - EXECUTIVE AND COUNCIL		36	-	-	-	-	-	-
Vote 2 - FINANCE		502	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		2 597	-	-	-	-	-	-
Vote 4 - TECHNICAL		219	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-
List entity summary if applicable		-	-	-	-	-	-	-
Total Capital Expenditure		3 355	-	-	-	-	-	-
Future operational costs by vote	2							
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		-	-	-	-	-	-	-
Vote 4 - TECHNICAL		-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-
List entity summary if applicable		-	-	-	-	-	-	-
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates		-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-
List other revenues sources if applicable		-	-	-	-	-	-	-
List entity summary if applicable		-	-	-	-	-	-	-
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		3 355	-	-	-	-	-	-

Table 53 MBRR SA36 - Detailed capital budget per municipal vote

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
R thousand	4			2	6	3	3	5								
Parent municipality:																
<i>List all capital projects grouped by Municipal Vote</i>																
ADMINISTRATION		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	96	-	-	WCDM	NEW
ADMINISTRATION		Other Assets			Yes	Furniture and Office Equipment	Unspecified		-	-	-	51	-	-	WCDM	NEW
DISASTER MANAGEMENT		Other Assets			Yes	Machinery and Equipment	Unspecified		-	-	-	35	-	-	WCDM	NEW
DISASTER MANAGEMENT		Other Assets			Yes	Furniture and Office Equipment	Unspecified		-	-	-	1	-	-	WCDM	NEW
ENVIRONMENTAL HEALTH		Other Assets			Yes	Furniture and Office Equipment	Unspecified		-	-	-	32	-	-	WCDM	NEW
ENVIRONMENTAL HEALTH		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	50	-	-	WCDM	NEW
ENVIRONMENTAL HEALTH		Intangible Asset			Yes	Computer Software and Applications	Computer Software and Applications		-	-	-	800	-	-	WCDM	NEW
ENVIRONMENTAL HEALTH		Other Assets			Yes	Machinery and Equipment	Unspecified		-	-	-	20	-	-	WCDM	NEW
FIRE SERVICES: OTHER		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	100	-	-	WCDM	NEW
FIRE SERVICES: OTHER		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	73	-	-	WCDM	NEW
FIRE SERVICES: OTHER		Vehicles			Yes	Transport Assets	Unspecified		-	-	-	625	-	-	WCDM	NEW
HUMAN RESOURCES		Other Assets			Yes	Furniture and Office Equipment	Unspecified		-	-	-	10	-	-	WCDM	NEW
INFORMATION TECHNOLOGY		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	432	-	-	WCDM	NEW
LAND & BUILDINGS		Other Assets			Yes	Machinery and Equipment	Unspecified		-	-	-	100	-	-	WCDM	NEW
LAND & BUILDINGS		Other Assets			Yes	Machinery and Equipment	Unspecified		-	-	-	119	-	-	WCDM	NEW
LAND & BUILDINGS		Other Assets			Yes	Municipal Offices	Municipal Offices		-	-	-	335	-	-	WCDM	NEW
LAND & BUILDINGS		Other Assets			Yes	Municipal Offices	Municipal Offices		-	-	-	380	-	-	WCDM	NEW
MAYOR & COUNCIL		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	14	-	-	WCDM	NEW
PUBLIC AMENITY		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	5	-	-	WCDM	NEW
PUBLIC AMENITY		Other Assets			Yes	Machinery and Equipment	Unspecified		-	-	-	8	-	-	WCDM	NEW
PUBLIC AMENITY		Other Assets			Yes	Furniture and Office Equipment	Unspecified		-	-	-	13	-	-	WCDM	NEW
PUBLIC AMENITY		Other Assets			Yes	Machinery and Equipment	Unspecified		-	-	-	44	-	-	WCDM	NEW
TOURISM		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	12	-	-	WCDM	NEW
Parent Capital expenditure	1											3 355	-	-		
Entities:																
<i>List all capital projects grouped by Entity</i>																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										-	-	-	-	-		
Total Capital expenditure										-	-	3 355	-	-		

Table 54 MBRR SA37 - Projects delayed from previous financial year

DC1 West Coast - Supporting Table SA37 Projects delayed from previous financial year/s												
Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand							Year					
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				Examples	Examples							
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-

1.19 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) includes monthly published financial performance.

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department, Supply Chain Management, Internal Audit and Risk Management.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is in a draft stage and will be finalized after approval of the final budget in May 2018 directly aligned and informed by the 2018/19 MTREF.

6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. MFMP Training

The MFMP training is provided in line with the minimum competency levels prescribed in legislation.

1.20 Other supporting documents

Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance

DC1 West Coast - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6										
Total Service charges - electricity revenue					728	728	728	728	771	858	858
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)											
Net Service charges - electricity revenue					728	728	728	728	771	858	858
Service charges - water revenue	6										
Total Service charges - water revenue		107 439	113 875	114 321	122 149	114 818	114 818	114 818	98 327	105 077	112 006
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)											
Net Service charges - water revenue		107 439	113 875	114 321	122 149	114 818	114 818	114 818	98 327	105 077	112 006
Service charges - sanitation revenue											
Total Service charges - sanitation revenue					83	83	83	83	82	82	82
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)											
Net Service charges - sanitation revenue					83	83	83	83	82	82	82
Service charges - refuse revenue	6										
Total refuse removal revenue					60	60	60	60	60	60	60
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)											
Net Service charges - refuse revenue					60	60	60	60	60	60	60
Other Revenue by source											
Camping Fees					4 110	4 110	4 110	4 110	3 341	3 508	3 684
Entrance Fees					2	2	2	2	3	3	3
Fire Services					4 475	175	175	175	125	131	138
Prints					1	1	1	1			
Tender Documents					92	92	92	92	28	29	31
Consumables					65	65	65	65	21	21	21
Breakages and Losses Recovered					2	2	2	2	2	2	2
Transaction Handling Fees					39	39	39	39	64	64	64
Incidental Cash Surpluses											
Staff Recoveries					28	28	28	28	21	21	21
Insurance Refund						870	870	870			
Recovery Infrastructure Maintenance					83	83	83	83	83	84	88
Other Revenue	13 109	7 713	14 210			43	43	43			
Merchandising, Jobbing and Contracts									43	43	43
Property Rental Debtors									14	14	14
Bad Debts Recovered									19	19	19
Scrap									24	24	24
Total 'Other' Revenue	1	13 109	7 713	14 210	8 895	5 509	5 509	5 509	3 789	3 965	4 152
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		78 867	83 884	89 064	100 470	102 060	96 957	96 957	103 644	110 237	118 106
Pension and UIF Contributions		13 549	14 277	15 616	17 735	17 579	16 700	16 700	18 652	19 949	21 340
Medical Aid Contributions		4 280	5 534	6 694	8 166	8 035	7 633	7 633	7 423	8 166	8 982
Overtime		6 011	7 222	8 774	10 264	9 990	9 491	9 491	7 181	8 455	8 946
Performance Bonus		2 428	2 586	7 068	8 094	7 932	7 536	7 536	8 541	9 153	9 806
Motor Vehicle Allowance		7 121	7 154	7 229	7 820	7 782	7 393	7 393	8 075	8 729	9 308
Cellphone Allowance		930	902	866	689	739	702	702	767	767	767
Housing Allowances		480	1 252	1 245	1 442	1 442	1 369	1 369	1 416	1 498	1 584
Other benefits and allowances		6 325	11 057	10 241	3 851	3 516	3 340	3 340	10 684	11 163	11 671
Payments in lieu of leave					1 565	1 565	1 487	1 487	1 655	1 655	1 655
Long service awards		1 241	1 349	1 364	1 416	1 416	1 345	1 345	2 011	1 909	1 900
Post-retirement benefit obligations		11 403	10 324	7 821	6 559	6 559	6 231	6 231	5 103	5 123	5 146
sub-total	4	132 635	145 541	155 983	168 071	168 616	160 185	160 185	175 152	186 805	199 211
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	132 635	145 541	155 983	168 071	168 616	160 185	160 185	175 152	186 805	199 211
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		12 695	13 598	14 254	13 919	13 919	13 223	13 223	7 427	7 503	7 503
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	10	12 695	13 598	14 254	13 919	13 919	13 223	13 223	7 427	7 503	7 503
Bulk purchases											
Electricity Bulk Purchases											
Water Bulk Purchases		10 615	10 683	8 723	11 148	11 148	10 590	10 590	12 262	13 489	14 837
Total bulk purchases	1	10 615	10 683	8 723	11 148	11 148	10 590	10 590	12 262	13 489	14 837

**Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance
(Continued)**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2018/19	+1 2019/20	+2 2020/21
R thousand											
Transfers and grants											
Cash transfers and grants		-	-	-	350	2 350	2 233	2 233	2 675	2 421	2 532
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	350	2 350	2 233	2 233	2 675	2 421	2 532
Contracted services											
Burial Services		-	-	-	10	10	10	10	15	15	15
Occupational Health and Safety		-	-	-	176	190	181	181	297	316	331
Clearing and Grass Cutting Services		-	-	-	90	200	190	190	200	210	221
Fire Services		-	-	-	900	1 387	1 317	1 317	1 025	1 126	1 228
Hygiene Services		-	-	-	1 011	1 011	960	960	1 014	1 064	1 122
Personnel and Labour		-	-	-	60	10	10	10	-	-	-
Electricity		-	-	-	20	20	19	19	20	21	22
Security Services		-	-	-	715	965	917	917	716	752	789
Translators, Scribes and Editors		-	-	-	42	45	43	43	48	50	52
Transport Services		-	-	-	-	-	-	-	-	-	-
Electrical		-	-	-	100	100	95	95	284	264	273
Accounting and Auditing		-	-	-	1 455	425	404	404	693	726	756
Air Pollution		-	-	-	-	600	570	570	350	350	350
Lab Servs - Samples		-	-	-	-	277	263	263	-	-	-
Audit Committee		-	-	-	149	146	138	138	145	152	160
Business and Financial Management		-	-	-	291	566	538	538	391	410	431
Communications		-	-	-	30	30	29	29	250	263	28
Human Resources		-	-	-	255	228	217	217	237	249	261
Medical Services		-	-	-	-	7	7	7	-	-	-
Medical Examinations		-	-	-	180	125	119	119	100	106	111
Occupational Health and Safety		-	-	-	177	174	165	165	-	-	-
Organisational		-	-	-	-	-	-	-	-	-	-
Project Management		-	-	-	1 571	2 827	2 686	2 686	1 342	1 330	1 326
Actuaries		-	-	-	-	7	6	6	7	8	8
Credit Rating Agency		-	-	-	-	171	162	162	200	200	162
Research and Advisory		-	-	-	231	1 841	1 749	1 749	423	444	466
Forensic Investigators		-	-	-	-	50	48	48	-	-	-
Qualification Verification		-	-	-	10	130	124	124	11	11	12
Civil		-	-	-	2 585	6 905	6 560	6 560	3 060	3 135	3 311
Electrical		-	-	-	150	150	143	143	-	-	-
Mechanical		-	-	-	60	60	57	57	40	66	68
Mining		-	-	-	400	78	74	74	100	105	110
Structural		-	-	-	60	60	57	57	62	66	68
Geodetic, Control and Surveys		-	-	-	75	175	166	166	80	84	88
Land and Quantity Surveyors		-	-	-	500	500	475	475	300	315	331
Water		-	-	-	200	200	190	190	180	218	227
Legal Advice and Litigation		-	-	-	2 771	1 261	1 198	1 198	522	541	561
Collection		-	-	-	9	9	9	9	9	9	9
Bore Waterhole Drilling		-	-	-	375	375	356	356	400	420	441
Building		-	-	-	255	614	584	584	380	393	406
Catering Services		-	-	-	512	614	583	583	495	506	517
Mint of Decorations		-	-	-	-	2	2	2	2	2	2
Electrical		-	-	-	-	-	-	-	-	-	-
Employee Wellness		-	-	-	933	915	869	869	960	953	997
First Aid		-	-	-	25	25	24	24	26	28	29
Fire Protection		-	-	-	-	-	-	-	-	-	-
Fire Services		-	-	-	200	211	200	200	-	-	-
Valuer		-	-	-	-	13	13	13	-	-	-
Gardening Services		-	-	-	50	50	48	48	52	55	57
Maintenance of Buildings and Facilities		-	-	-	160	419	398	398	754	755	790
Maintenance of Equipment		-	-	-	2 531	2 566	2 438	2 438	3 285	3 487	3 664
Maintenance of Unspecified Assets		-	-	-	15	215	204	204	116	121	127
Management of Informal Settlements		-	-	-	-	-	-	-	-	-	-
Pest Control and Fumigation		-	-	-	85	20	19	19	36	37	38
Plants, Flowers and Other Decorations		-	-	-	27	26	25	25	24	25	26
Transportation		-	-	-	81	101	96	96	127	131	137
Stage & Sound Crew		-	-	-	-	6	6	6	10	10	11
Safeguard and Security		-	-	-	486	466	443	443	567	595	624
Traffic and Street Lights		-	-	-	-	200	190	190	100	105	110
Removal of Hazardous Waste		-	-	-	100	103	98	98	85	89	94
Geoinformatic Services		-	-	-	-	-	-	-	150	158	165
Medical		-	-	-	-	-	-	-	310	311	311
Medical Services [Medical Health Services & Support		-	-	-	-	-	-	-	5	5	5
Quality Control		-	-	-	-	-	-	-	500	525	551
Valuer and Assessors		-	-	-	-	-	-	-	14	14	14
sub-total	1	-	-	-	20 118	27 882	26 488	26 488	20 517	21 325	22 011
Allocations to organs of state:											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total contracted services		-	-	-	20 118	27 882	26 488	26 488	20 517	21 325	22 011

**Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance
(Continued)**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		R thousand									
Other Expenditure By Type											
General expenses		32 654	31 037	35 228	—	—	—	—	—	—	—
Furniture and Office Equipment		—	—	—	—	108	103	103	430	442	456
Corporate and Municipal Activities		—	—	—	298	285	271	271	338	348	358
Customer/Client Information		—	—	—	137	—	—	—	10	22	23
Gifts and Promotional Items		—	—	—	55	214	203	203	232	234	238
Municipal Newsletters	3	—	—	—	39	29	28	28	40	41	43
Signs		—	—	—	19	7	7	7	30	30	31
Staff Recruitment		—	—	—	182	366	348	348	158	164	169
Tenders		—	—	—	151	178	169	169	156	162	168
Custom Duties		—	—	—	1	1	1	1	2	2	2
Courier and delivery services		—	—	—	—	121	114	114	127	134	141
Assets less than the Capitalisation Threshold		—	—	—	3 350	1 415	1 344	1 344	375	394	414
External Audit Fees		3 028	2 910	3 017	2 775	3 290	3 126	3 126	3 475	3 817	4 071
Bank Accounts		—	—	—	60	60	57	57	65	68	72
Fleet and Other Credit/Debit Cards		—	—	—	31	31	29	29	32	33	34
Bargaining Council		—	—	—	1 507	1 507	1 432	1 432	1 596	1 688	1 786
Bursaries (Non-Employees)		—	—	—	—	273	259	259	—	—	—
Bursaries (Employees)		—	—	—	340	180	171	171	105	110	116
Laundry Services		—	—	—	5	5	4	4	7	7	7
Car Valet and Washing Services		—	—	—	3	3	2	2	3	3	3
Cellular Contract (Subscription and Calls)		—	—	—	14	14	13	13	14	15	15
Licences (Radio and Television)		—	—	—	111	111	106	106	113	119	124
Postage/Stamp/Fracking Machines		—	—	—	112	92	88	88	113	118	123
Rent Private Bag and Postal Box		—	—	—	4	9	8	8	9	9	9
SMS Bulk Message Service		—	—	—	7	7	7	7	2	2	2
Telephone, Fax, Telegraph and Telex		1 314	1 539	1 513	1 115	1 165	1 107	1 107	1 765	1 846	1 923
Telephone Installation		—	—	—	5	5	5	5	5	6	6
Alien Vegetation		—	—	—	100	100	95	95	100	105	110
Non-specific		—	—	—	—	—	—	—	—	—	—
Deeds		—	—	—	4	4	4	4	4	4	5
Drivers Licences and Permits		—	—	—	30	30	29	29	32	33	35
Dumping Fees (District Council)		—	—	—	30	30	29	29	30	32	34
Eskom Connection Fees		—	—	—	20	20	19	19	20	21	22
Electricity Compliance Certificate		—	—	—	100	100	95	95	100	105	110
Information Services		—	—	—	60	60	57	57	63	66	69
Internet Charge		—	—	—	—	65	62	62	65	68	72
Software Licences		1 947	899	2 179	2 194	2 143	2 036	2 036	2 120	2 226	2 337
Specialised Computer Service		—	—	—	20	20	19	19	5	5	6
System Development		—	—	—	780	1 548	1 471	1 471	530	543	494
Freight Services		—	—	—	12	12	11	11	14	14	15
Full Time Union Representative		—	—	—	—	105	100	100	111	118	125
Excess Payments		—	—	—	30	92	87	87	65	67	69
Premiums		—	—	—	651	927	881	881	701	750	802
Leaverships and Internships		2 062	1 162	749	879	352	335	335	389	402	416
Levies Paid - Water Resource Management Charges		—	—	—	300	300	285	285	312	328	341
Motor Vehicle Licence and Registrations		—	—	—	105	105	100	100	111	116	121
Municipal Services		18 373	21 144	20 641	24 996	23 086	21 931	21 931	24 556	26 446	28 486
Professional and Regulatory Bodies		—	—	—	205	200	190	190	206	213	221
National		—	—	—	268	273	259	259	283	289	295
Car Rental		—	—	—	—	27	25	25	123	127	131
Travel Agency and Visa's		—	—	—	10	29	28	28	21	21	22
Printing, Publications and Books		853	971	555	233	206	196	196	243	248	254
Professional Bodies, Membership and Subscription		—	—	—	748	748	711	711	772	805	839
Ins Claims paid to Third Party		—	—	—	—	11	11	11	—	—	—
Skills Development Fund Levy		—	—	—	1 585	1 582	1 503	1 503	1 540	1 643	1 761
Search Fees		—	—	—	5	5	5	5	5	5	5
Signage		—	—	—	226	603	572	572	500	525	551
Taking over Contractual Obligations		—	—	—	66	66	63	63	54	54	54
Toll Gate Fees		—	—	—	0	1	1	1	6	6	6
Municipal Activities		—	—	—	5	5	5	5	5	6	6
Travel & Subsistence: Domestic		3 590	1 701	3 230	5 118	4 893	4 648	4 648	—	—	—
Travel & Subsistence: Foreign		—	—	—	—	127	41	39	—	—	—
Non-employees		—	—	—	140	160	152	152	100	103	105
Uniform and Protective Clothing		691	725	1 860	1 405	2 831	2 690	2 690	1 479	1 475	1 521
Vehicle Tracking		—	—	—	42	201	190	190	160	160	170
Workmen's Compensation Fund		—	—	—	1 189	1 166	1 108	1 108	1 270	1 505	1 785
Samples and Specimens		—	—	—	295	18	17	17	18	18	18
Parking Fees		—	—	—	15	27	25	25	23	23	23
Hire Charges		—	—	—	610	4 096	3 891	3 891	3 323	3 476	3 637
Operating Leases		—	—	—	3 832	—	3 640	3 640	—	—	—
Default		—	—	—	—	—	—	—	—	—	—
Unavoidable Annual Real Losses		—	—	—	—	—	—	—	1 548	1 625	1 706
Accommodation		—	—	—	—	—	—	—	606	653	670
Air Transport		—	—	—	—	—	—	—	223	229	234
Claims paid to Third Parties		—	—	—	—	—	—	—	10	11	11
Daily Allowance		—	—	—	—	—	—	—	176	180	185
Food and Beverage (Served)		—	—	—	—	—	—	—	79	76	79
Incidental Cost		—	—	—	—	—	—	—	7	8	8
Investment Properties		—	—	—	—	—	—	—	1 148	1 190	1 233
Intangible Assets		—	—	—	—	—	—	—	36	37	39
Network Extensions		—	—	—	—	—	—	—	25	26	28
Own Transport		—	—	—	—	—	—	—	3 546	3 635	3 795
Other Transport Provider		—	—	—	—	—	—	—	7	7	7
Other Assets		—	—	—	—	—	—	—	1 150	1 208	1 268
Railway Transport		—	—	—	—	—	—	—	1	1	1
Water Supply		—	—	—	—	—	—	—	849	891	927
Machinery and Equipment		—	—	—	—	—	—	—	26	26	26
Total 'Other' Expenditure	1	64 510	62 088	68 971	56 755	59 592	56 613	56 613	58 097	61 769	65 621
Repairs and Maintenance											
Employee related costs	8	—	—	—	—	—	—	—	—	—	—
Other materials		56 091	87 268	59 402	10 598	10 598	10 068	10 068	11 198	11 904	12 358
Contracted Services		—	—	—	—	—	—	—	—	—	—
Other Expenditure		—	—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	9	56 091	87 268	59 402	10 598	10 598	10 068	10 068	11 198	11 904	12 358

Table 56 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

DC1 West Coast - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)																	
Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - FINANCE	Vote 3 - ADMINISTRA TION	Vote 4 - TECHNICAL	Vote 5 - AGENCIES	Vote 6 - COMMUNITY SAFETY	Vote 7 - SPORT AND RECREATIO N	Vote 8 - ROADS TRANSPORT	Vote 9 - WATER	Vote 10 - GOVERNAN CE	Vote 11 - ELECTRCITY	Vote 12 - WASTE WATER MANAGEME NT	Vote 13 - WASTE MANAGEME NT	Vote 14 - OTHER	Vote 15 - HOUSING	Total
R thousand	1																
Revenue By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	771	-	-	-	-	-	-	-	-	-	-	-	771
Service charges - water revenue		-	-	-	98 327	-	-	-	-	-	-	-	-	-	-	-	98 327
Service charges - sanitation revenue		-	-	-	82	-	-	-	-	-	-	-	-	-	-	-	82
Service charges - refuse revenue		-	-	-	60	-	-	-	-	-	-	-	-	-	-	-	60
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	478	-	2 138	-	-	-	-	-	-	-	-	-	-	-	2 616
Interest earned - external investments		-	13 977	-	-	-	-	-	-	-	-	-	-	-	-	-	13 977
Interest earned - outstanding debtors		-	-	-	33	-	-	-	-	-	-	-	-	-	-	-	33
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	1
Licences and permits		-	25	210	-	-	-	-	-	-	-	-	-	-	-	-	235
Agency services		-	-	-	-	121 465	-	-	-	-	-	-	-	-	-	-	121 465
Other revenue		-	2 453	146	1 145	45	-	-	-	-	-	-	-	-	-	-	3 789
Transfers and subsidies		397	74 524	17 691	2 558	-	-	-	-	-	-	-	-	-	-	-	95 170
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		397	91 457	18 047	105 114	121 512	-	-	-	-	-	-	-	-	-	-	336 526
Expenditure By Type																	
Employee related costs		14 323	9 540	52 832	35 981	62 477	-	-	-	-	-	-	-	-	-	-	175 152
Remuneration of councillors		6 002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 002
Debt impairment		-	400	-	400	-	-	-	-	-	-	-	-	-	-	-	800
Depreciation & asset impairment		100	1 217	6 066	44	-	-	-	-	-	-	-	-	-	-	-	7 427
Finance charges		-	-	15	-	150	-	-	-	-	-	-	-	-	-	-	165
Bulk purchases		-	-	-	12 262	-	-	-	-	-	-	-	-	-	-	-	12 262
Other materials		301	468	3 522	13 106	38 155	-	-	-	-	-	-	-	-	-	-	55 552
Contracted services		2 921	1 830	3 207	5 001	7 558	-	-	-	-	-	-	-	-	-	-	20 517
Transfers and subsidies		360	200	-	-	2 115	-	-	-	-	-	-	-	-	-	-	2 675
Other expenditure		3 863	6 210	6 195	30 771	11 057	-	-	-	-	-	-	-	-	-	-	58 097
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		27 871	19 865	71 837	97 565	121 512	-	-	-	-	-	-	-	-	-	-	338 650
Surplus/(Deficit)		(27 474)	71 592	(53 790)	7 548	-	-	-	-	-	-	-	-	-	-	-	(2 124)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(27 474)	71 592	(53 790)	7 548	-	-	-	-	-	-	-	-	-	-	-	(2 124)

Table 57 MBRR Table SA3 – Supporting detail to Statement of Financial Position

DC1 West Coast - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Call investment deposits											
Call deposits		-	-	-	-	-	-	-	-	-	-
Other current investments		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		9 710	3 981	3 974	6 424	6 424	10 024	10 024	11 811	14 993	18 383
Less: Provision for debt impairment		(56)	(294)	(24)	(2 221)	(2 221)	(1 190)	(1 190)	(1 610)	(2 030)	(2 450)
Total Consumer debtors	2	9 654	3 687	3 951	4 204	4 204	8 834	8 834	10 201	12 963	15 933
Debt impairment provision											
Balance at the beginning of the year		160	56	294	294	294	24	24	1 190	1 610	2 030
Contributions to the provision		398	324	17	1 547	1 547	1 547	1 547	800	800	800
Bad debts written off		(502)	(85)	(288)	380	380	(380)	(380)	(380)	(380)	(380)
Balance at end of year		56	294	24	2 221	2 221	1 190	1 190	1 610	2 030	2 450
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		475 870	463 141	470 920	479 732	480 602	153 613	153 613	156 039	156 039	156 039
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		123 870	135 236	147 180	162 552	162 552	74 166	74 166	81 099	88 203	95 674
Total Property, plant and equipment (PPE)	2	352 000	327 905	323 739	317 180	318 050	79 447	79 447	74 941	67 837	60 365
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		14 127	15 493	17 004	12 853	12 853	-	-	-	-	-
Total Current liabilities - Borrowing		14 127	15 493	17 004	12 853	12 853	-	-	-	-	-
Trade and other payables											
Trade and other creditors		28 592	16 966	15 056	64 114	64 114	7 457	7 457	15 733	18 701	21 603
Unspent conditional transfers		366	1 484	1 713	-	-	-	-	-	-	-
VAT		2 155	917	1 477	-	-	-	-	-	-	-
Total Trade and other payables	2	31 113	19 367	18 245	64 114	64 114	7 457	7 457	15 733	18 701	21 603
Non current liabilities - Borrowing											
Borrowing	4	72 738	57 245	40 243	40 242	40 242	-	-	-	-	-
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		72 738	57 245	40 243	40 242	40 242	-	-	-	-	-
Provisions - non-current											
Retirement benefits		57 826	63 420	62 477	67 138	67 138	67 910	67 910	67 910	67 910	67 910
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		6 919	7 460	7 281	7 963	7 963	-	-	-	-	-
Total Provisions - non-current		64 745	70 880	69 758	75 101	75 101	67 910	67 910	67 910	67 910	67 910
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		363 531	405 010	427 330	371 729	371 729	468 216	468 216	288 986	286 863	280 524
GRAP adjustments		-	1 015	3	-	-	-	-	-	-	-
Restated balance		363 531	406 026	427 334	371 729	371 729	468 216	468 216	288 986	286 863	280 524
Surplus/(Deficit)		38 366	21 305	40 883	2 025	2 395	(219 472)	(219 472)	(2 124)	(6 339)	(9 888)
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	40 242	40 242	-	-	-
Accumulated Surplus/(Deficit)	1	401 897	427 330	468 216	373 754	374 124	288 986	288 986	286 863	280 524	270 636
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	401 897	427 330	468 216	373 754	374 124	288 986	288 986	286 863	280 524	270 636

Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

DC1 West Coast - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						-	-	-	-	-	-	
Females aged 5 - 14						-	-	-	-	-	-	
Males aged 5 - 14						-	-	-	-	-	-	
Females aged 15 - 34						-	-	-	-	-	-	
Males aged 15 - 34						-	-	-	-	-	-	
Unemployment						-	-	-	-	-	-	
Monthly household income (no. of households)	1, 12											
No income						-	-	-	-	-	-	
R1 - R1 600						-	-	-	-	-	-	
R1 601 - R3 200						-	-	-	-	-	-	
R3 201 - R6 400						-	-	-	-	-	-	
R6 401 - R12 800						-	-	-	-	-	-	
R12 801 - R25 600						-	-	-	-	-	-	
R25 601 - R51 200						-	-	-	-	-	-	
R52 201 - R102 400						-	-	-	-	-	-	
R102 401 - R204 800						-	-	-	-	-	-	
R204 801 - R409 600						-	-	-	-	-	-	
R409 601 - R819 200						-	-	-	-	-	-	
> R819 200						-	-	-	-	-	-	
Poverty profiles (no. of households)												
< R2 060 per household per month	13					0.00	0.00	0.00	0.00	0.00	0.00	
Insert description	2					0.00	0.00	0.00	0.00	0.00	0.00	
Household/demographics (000)												
Number of people in municipal area						-	-	-	-	-	-	
Number of poor people in municipal area						-	-	-	-	-	-	
Number of households in municipal area						-	-	-	-	-	-	
Number of poor households in municipal area						-	-	-	-	-	-	
Definition of poor household (R per month)						-	-	-	-	-	-	
Housing statistics	3											
Formal						-	-	-	-	-	-	
Informal						-	-	-	-	-	-	
Total number of households			-	-	-	-	-	-	-	-	-	
Dwellings provided by municipality	4					-	-	-	-	-	-	
Dwellings provided by province/s						-	-	-	-	-	-	
Dwellings provided by private sector	5					-	-	-	-	-	-	
Total new housing dwellings			-	-	-	-	-	-	-	-	-	
Economic	6											
Inflation/inflation outlook (CPIX)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Interest rate - investment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Remuneration increases						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Consumption growth (water)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Collection rates	7											
Property tax/service charges						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Rental of facilities & equipment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Interest - external investments						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Interest - debtors						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Revenue from agency services						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions (Continued)

Detail on the provision of municipal services for A10											
Total municipal services	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	--	--	--	--	--	--	--	--	--
		Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
	8	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--	--
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--	--
		Pit toilet (v entilated)	--	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Bucket toilet	--	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--	--
		Energy:									
		Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--	--
		Refuse:									
		Remov ed at least once a week	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Remov ed less frequently than once a week	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--	--
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	--	--	--	--	--	--	--	--	--
		Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
	8	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--	--
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--	--
		Pit toilet (ventilated)	--	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Bucket toilet	--	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--	--
		Energy:									
		Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--	--
		Refuse:									
		Remov ed at least once a week	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Remov ed less frequently than once a week	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--	--

[illegible]

Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions (Continued)

Detail of Free Basic Services (FBS) provided		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Electricity	Ref.									
List type of FBS service	<u>Location of households for each type of FBS</u>									
	Formal settlements - (50 kwh per indigent household per month Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-
Water	Ref.									
List type of FBS service	<u>Location of households for each type of FBS</u>									
	Formal settlements - (6 kilolitre per indigent household per month Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-
Sanitation	Ref.									
List type of FBS service	<u>Location of households for each type of FBS</u>									
	Formal settlements - (free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.									
List type of FBS service	<u>Location of households for each type of FBS</u>									
	Formal settlements - (removed once a week to indigent households)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-

Table 59 MBRR SA32 – List of external mechanisms

[illegible]

Table 60 Schedule of Service Delivery Standards

Western Cape : West Coast District Municipality(DC1) - Schedule of Service Delivery Standards Table 60		
Standard	Description	Service Level
Water Service		
	Water Quality rating (Blue/Green/Brown/NO drop)	Blue
	Is free water available to all? (All/only to the indigent consumers)	All
	Frequency of meter reading? (per month, per year)	Per Month
	Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
	One service connection affected (number of hours)	48 Hours
	Up to 5 service connection affected (number of hours)	48 Hours
	Up to 20 service connection affected (number of hours)	48 Hours
	Feeder pipe larger than 800mm (number of hours)	48 Hours
	What is the average minimum water flow in your municipality?	1 meter per second
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
	How long does it take to replace faulty water meters? (days)	3 Days
	Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	Yes
	To what extend do you subsidize your indigent consumers?	6kl water
Financial Management		
	Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Not Applicable
	Are the financial statement outsourced? (Yes/No)	No
	Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	Yes
	How long does it take for an Tax/Invoice to be paid from the date it has been received?	within 30 Days
	Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	Yes
Administration		
	Reaction time on enquiries and requests?	Immediately
	Time to respond to a verbal customer enquiry or request? (working days)	1 - 5 Days
	Time to respond to a written customer enquiry or request? (working days)	1 - 5 Days
	Time to resolve a customer enquiry or request? (working days)	1 - 5 Days
	Does the municipality have control over locked enquiries? (Yes/No)	Yes
	Is there a reduction in the number of complaints or not? (Yes/No)	Yes
	How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	30 Min
	How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Weekly
Economic development		
	How many economic development projects does the municipality drive?	EPWP Project
	What percentage of the projects have created sustainable job security?	None
	Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Yes
Other Service delivery and communication		
	Is a information package handed to the new customer? (Yes/No)	Yes a Contract
	Does the municipality have training or information sessions to inform the community? (Yes/No)	No
	Are customers treated in a professional and humanly manner? (Yes/No)	Yes

1.21 Municipal manager's quality certificate

I, D Joubert, municipal manager of West Coast District Municipality, hereby certify that the draft annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name _____

Municipal manager of West Coast District Municipality (DC1)

Signature _____

Date _____